

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

Instructions Relative to Handling Farm Computation Sheets, Applications for Payment, and Related Forms Under the 1939 Agricultural Conservation Program in the States of Missouri and Wisconsin

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PART I. GENERAL

The county office will make entries of basic data on farm computation sheets and transmit the original and both copies to the State office. The State office will check the allotments and yields on the farm computation sheets and make and verify all computations thereon. Wherever possible, errors made by the county office in making entries on farm computation sheets will be corrected by the State office. Farm computation sheets which cannot be corrected by the State office will be returned to the county office for correction. The second copy of farm computation sheets which are approved by the State office will be returned to the county office.

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The State office will prepare and compute applications for payment, check the names of applicants against the Register of Indebtedness, determine the rate of deduction for county association expenses, when a representative sample of farm computation sheets for a county has been approved, and transmit the original and two copies of applications for payment to the county office for signature.

When applications for payment are signed by applicants and certified by a member of the county committee, the county office will transmit the original of the signed applications for payment to the State office. The State office will examine signed applications for payment and will list the serial numbers of suspended applications for payment on the copy of the transmittal sheet which is returned to the county office.

In order to facilitate the handling of the work in connection with the preparation and computation of farm computation sheets and applications for payment, the county committee should designate one person in the county office to be in charge of such work. Such person shall be directly responsible to the county committee and to the State committee for the proper handling of the work in connection with forms under the 1939 Agricultural Conservation Program.

Members of the county committee and all persons working in the county office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any question relating to the procedure to be followed should be referred to the person designated by the county committee. If such person is unable to answer the question satisfactorily, the question shall be referred to the State committee. If the question is not covered by the instructions contained herein, such question will be referred to the Director of the North Central Division by the State committee.

No changes or corrections shall be made on any form used in connection with the 1939 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

As used herein, the following terms shall have the following meanings:

1. **Transmittal** means all farm computation sheets or applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.

2. **Lot** means all farm computation sheets or applications for payment, the farm numbers of which are listed on one sheet of RF-10.

3. **Lot number** means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.

4. **Farm number** means the minor civil division code and the farm number assigned to a farm.

5. **Party in interest** means a person who is entitled to a share of the soil-depleting crops, other than sugar beets, or the proceeds therefrom at the time of harvest, or a person who contributed to the carrying out of soil-building practices.

6. **Suspended case** means any farm computation sheet or application for payment returned to the county office from the State office for correction or in connection with which additional data, certifications, or corrected forms have been requested by the State office.

7. **No payment application** means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in Section IV, item 2 (c) of NCR-326 and in Section V, item 3 (b) of NCR-327A.

The numbers and titles of the forms to be used are as follows:

1. **NCR-309**—Listing Sheet.
2. **NCR-317**—Farm Report.
3. **NCR-317b**—Supplement to the Farm Report.
4. **NCR-325**—Farm Computation Sheet.
5. **NCR-326**—Application for Payment for One Farm.
6. **NCR-327**—Application for Payment for More Than One Farm.
7. **NCR-327A**—Application for Payment for More Than One Farm.
8. **RF-2**—Report of Indebtedness.
9. **RF-4**—Suspension Sheet.
10. **RF-5**—Transmittal Correction Sheet.
11. **RF-7**—List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
12. **RF-8**—List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
13. **RF-9**—Transmittal Sheet for Forms ----- (To county office.)
14. **RF-10**—Transmittal Sheet for Forms ----- (To State office.)
15. **RF-12**—Record of Indebtedness.

PART II. PREPARATION OF LISTS OF NAMES OF PERSONS ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT

In order to assure the use of the proper application form, to assure the inclusion on one application form of data for all farms in a county in which a person has an interest, and to aid the county and State offices in maintaining adequate records, two lists of names of persons eligible to execute applications for payment must be prepared in the county office. The first list shall be prepared on RF-7, entitled "List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm." There will be listed on RF-7 in alphabetical order the names of all parties who have an interest in only one farm in the county. The other list shall be prepared on RF-8, en-

titled "List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm." There will be listed on RF-8 in alphabetical order the names of all parties who have an interest in more than one farm in the county. These lists will be prepared as soon as the card file for the county is completed.

A. PREPARATION OF CARD FILE

In order that the county office may have adequate records from which to prepare RF-7 and RF-8, a card file must be prepared in accordance with the following instructions.

As Forms NCR-317 are completed in the county office, check such forms against the master office record form to determine that the names of the parties in interest as shown on NCR-317 agree with those opposite the same farm number on the master office record form. If there is a discrepancy in names or if there are names on one form which do not appear on the other, determine the facts and make such corrections on NCR-317 or the master office record form as are needed, and enter a check mark (✓) to the left of the farm number on the master office record form. After Forms NCR-317 have been reconciled with the master office record form, prepare a 3" by 5" card for each person whose name appears in Section I, column (b) of NCR-317 and below whose initials in Section V, column (b) a percentage entry has been made. There shall be entered on each of such cards the minor civil division code and farm number, the name of the person for whom the card is prepared, the number of farms in the county, the number of farms in other counties in the State, and the number of farms in other States, with respect to which such person is a party in interest. The number of farms in other counties in the State and the number of farms in other States shall be entered in red and blue, respectively. If the owner or operator of a farm is represented by an agent the card shall be prepared in the name of such owner or operator and the name and title of the agent shall be entered on the card beneath the name of such owner or operator. If the owner or operator of a farm is an estate the card shall be prepared in the name of the estate and the name and title of the administrator or executor, or the names of the heirs of the estate, as the case may be, shall be entered on the card beneath the name of the estate. If the owner or operator of a farm is an incompetent, the card shall be prepared in the name of the incompetent and the name and title of the guardian shall be entered on the card beneath the name of the incompetent. Cards for persons acting in other representative or fiduciary capacities shall be prepared in a similar manner. Enter the notation "O. K." on the card prepared for each person from the NCR-317 if (1) such person has not refused to sign the NCR-303 for the farm, or (2) the NCR-317 does not bear a notation that the farm was visited only for a program other than the 1939 Agricultural Conservation Program.

When substantially all Forms NCR-317 have been completed, examine the master office record form to determine the number of farms for which Forms NCR-317 have not been prepared. These farms will be represented by the farm numbers on the master office record form opposite which no check mark (✓) has been entered.

Determine whether for any of such farms any person having an interest therein has filed a proper request for inspection for any farm in the county. If so, prepare NCR-317 in accordance with the instructions in NCR-315, reconcile NCR-317 with the master office record form, and prepare 3" by 5" cards for the parties in interest whose names appear on such NCR-317 as in other cases.

Thereafter, prepare cards for each person whose name is listed on the master office record form opposite farm numbers which have not been checked. Do not enter the notation "O. K." on cards prepared from the master office record form.

After cards have been prepared they shall be arranged in alphabetical order. There should be as many cards for a person as there are farms in the county in which such person has an interest. To determine that the proper number of cards have been prepared, count such cards and compare the total obtained with the entry for "farms in the county" as shown on each of such person's cards. The cards for any person who has an interest in more than one farm in the county shall be arranged in order by minor civil division code and farm number.

The cards shall be divided into three groups. The first group shall contain the cards for those persons whose names appear on only one card, which card bears the notation "O. K." The second group shall contain the cards for those persons whose names appear on more than one card, all of which cards bear the notation "O. K." The third group shall contain (1) the cards for those persons whose names appear on only one card, which card does not bear the notation "O. K." and (2) the cards for those persons whose names appear on more than one card, one or more of which cards do not bear the notation "O. K."

If the card file has been properly prepared and if the notation "O. K." has been entered in accordance with these instructions, it will be possible to determine from the card file the name of each person who is eligible to execute an application for payment and the farm numbers of all farms with respect to which such person may execute an application for payment.

B. PREPARATION OF FORM RF-7

RF-7 shall be prepared in duplicate after completion of the card file. The first group of cards shall be used in the preparation of RF-7. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-7. The number "1" shall be assigned to the first sheet, and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name of each person for whom only one card was prepared and on which card the notation "O. K." appears. Do not enter the name of any person whose card does not bear the notation "O. K."

Enter in column (c) the minor civil division code and farm number for the farm. The minor civil division code shall be entered first and separated from the farm number by a dash. For example, "2-146" will mean minor civil division number 2, farm No. 146. Enter in column (d) the number of farms in other counties in the State in which such person has an interest. Enter in column (e) the number

of farms in other States in which such person has an interest. These figures may be obtained from the card prepared for such person.

As names, minor civil division codes, and farm numbers are being listed on RF-7, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "1" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to the other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators, as the case may be.

The original of RF-7 must be transmitted to the State office either before or at the time the first transmittal of Forms NCR-325 is forwarded to the State office. The copy of RF-7 shall be retained in the county office.

C. PREPARATION OF FORM RF-8

When RF-7 has been completed RF-8 shall be prepared in triplicate. The second group of cards shall be used in the preparation of RF-8. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-8. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name and address of each person for whom more than one card was prepared and on all of which cards the notation "O. K." appears. Do not enter the name and address of any person if one or more of the cards for such person do not bear the notation "O. K."

Enter in column (c) the number of farms in other counties in the State in which such person has an interest. Enter in column (d) the number of farms in other States in which such person has an interest. Count the cards prepared for such person and enter the total in column (e). These figures may be obtained from any one of the cards prepared for such person.

Enter in columns (f) to (i), inclusive, the minor civil division codes and farm numbers listed on the cards prepared for such person. If a person has an interest in more than four farms in the county, two or more lines may be used to list the minor civil division codes and farm numbers for such person.

As names, addresses, minor civil division codes and farm numbers are being listed on RF-8, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "7001" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators, as the case may be. If no person in the county is eligible to execute an application for payment with respect to more than one farm, an RF-8 shall be prepared and the word "None" shall be entered thereon.

The original and first copy of RF-8 shall be transmitted to the State office at the time RF-7 is transmitted. The other copy of RF-8 shall be retained in the county office.

D. CORRECTION OF FORMS RF-7 AND RF-8

Since the purposes of RF-7 and RF-8 are to assure the use of the proper application form, to assure the inclusion on one application form of all data for farms in a county in which a person has an interest and to aid the State office in maintaining adequate records, accuracy and completeness of these forms are absolutely essential. If changes or additions are necessary after RF-7 and RF-8 have been forwarded to the State office, the county office records should be corrected and the State office should be notified promptly in the manner hereinafter set forth.

If it is discovered that one or more names were inadvertently omitted from RF-7 or RF-8 a supplemental sheet of the applicable form listing such name or names must be prepared. If a name was listed on RF-7 when such name should have been listed on RF-8, it will be necessary to prepare a supplemental sheet of RF-8 listing the name and address of such person. If a name was listed on RF-8 when such name should have been listed on RF-7 it will be necessary to prepare a supplemental sheet of RF-7 listing the name of such person. In either case the word "Supplement" shall be typed above the title of the supplemental form. Otherwise, the form shall be prepared in the regular manner. Serial numbers and sheet numbers shall be assigned in the same series as those used for the regular forms RF-7 and RF-8. For example, if the number of the last sheet of RF-7 was "35" the first sheet of the supplemental RF-7 shall be assigned the number "36." If the last name on RF-7 was assigned the serial number "1219" the first name on the first sheet of the supplemental RF-7 shall be assigned the serial number "1220."

More than one name may be included on the same supplemental form. A memorandum indicating the reason for the inclusion of each name on the supplemental form must accompany such supplemental form when it is submitted to the State office. In those cases where the change involves the transfer of a name from RF-7 to RF-8 or a transfer of a name from RF-8 to RF-7, the memorandum shall contain a request that the State office delete such name from the previous list submitted to the State office. Each memorandum listing corrections to be made on RF-7 or RF-8 shall be headed by the reference "Re: Correction on RF-7" or "Re: Correction on RF-8," as the case may be.

If it is determined that a person whose name was listed on RF-8 is eligible to execute an application for payment for a farm or farms in addition to those for which farm numbers have been listed on RF-8, the State office shall be advised of such fact by memorandum and requested to insert the farm number for each such additional farm on RF-8. No supplemental RF-8 should be prepared in such case.

If it is determined that a person whose name was listed on RF-8 is not eligible to execute an application for payment for a farm or farms for which farm numbers were listed on RF-8, the State office

shall be advised of such fact by memorandum and requested to delete the farm number for each such farm from RF-8. No supplemental RF-7 should be prepared in such case unless the change involves a transfer of such person's name from RF-8 to RF-7.

If it is determined that a person is eligible to execute an application for payment for a farm or farms in addition to the farm for which the farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and a supplemental RF-8 shall be prepared.

If it is determined that a person whose name was listed on RF-7 is not eligible to execute an application for payment with respect to the farm for which a farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and requested to delete the name of such person and the farm number for such person from RF-7. No supplemental RF-7 should be prepared in such case.

If a person whose name was listed on RF-7 or RF-8 dies, and it is determined that an administrator or executor or the heirs of the deceased are eligible to execute an application for payment with respect to the farms in which such person had an interest, the appropriate cards in the card file shall be corrected to show the name of such administrator, executor, or heirs. A memorandum setting forth the facts of the case shall be forwarded to the State office together with a request that the necessary substitution of names be made on the RF-7 or RF-8 on file in the State office. The memorandum must include the address of the administrator, executor, or heirs of the estate, as the case may be. No supplemental RF-7 or RF-8 shall be prepared in such cases.

If a person whose name was listed on RF-7 or RF-8 is adjudged incompetent, or if a person whose name was listed on RF-7 or RF-8 as administrator, executor, trustee, guardian, committee, receiver, conservator, or other fiduciary is discharged from his representative capacity the card for such person shall be corrected and the State office shall be notified with respect to the corrections to be made on RF-7 or RF-8 in a manner similar to that set forth in the preceding paragraph.

E. ENTRY OF SERIAL NUMBERS ON NCR-317

After serial numbers have been entered on RF-7 and RF-8, such serial numbers shall be entered in Section I, column (a) of NCR-317, opposite the names of the proper persons. Enter "X" opposite any person's name appearing in Section I, column (a) of NCR-317 opposite which name no serial number has been entered. The entry of an "X" opposite any person's name will indicate that such person is not eligible to execute an application for payment in connection with the 1939 Agricultural Conservation Program.

PART III. FARM COMPUTATION SHEETS

Form NCR-325 will be prepared for each NCR-317 covering farms participating in the 1939 Agricultural Conservation Program.

All entries made on NCR-325 from NCR-317 must be made with indelible pencil.

Entries on all forms must be made in such a manner as to result in clear and legible entries on all copies of such forms. Legible entries are necessary for the reason that applications for payment will be prepared therefrom.

In making entries on NCR-325, enter whole numbers to the left of the decimal points and enter fractions to the right of the decimal points.

A. PREPARATION OF FARM COMPUTATION SHEETS

1. Enter the State and county code and farm number in the upper right-hand corner of NCR-325. Obtain such data from NCR-317.

2. Make entries in Section I of NCR-325 as follows:

a. Column (b)—Corn:

- (1) Make entries in column (b) **only** if the farm is in the commercial corn-producing area.
- (2) Obtain the entry for item 1 (b) from Section IV, item 1 (i) of NCR-317. If the letters "N. A." have been entered in Section IV, item 1 (i) of NCR-317 enter the letters "N. A." in item 1 (b).
- (3) Obtain the entry for item 2 (b) from Section IV, item 1 (h) of NCR-317.
- (4) Obtain the entry for item 3 (b) from Section IV, item 1 (j) of NCR-317.

b. Column (c)—Wheat:

- (1) Obtain the entry for item 1 (c) from Section IV, item 2 (i) of NCR-317. If the letters "N. A." have been entered in Section IV, item 2 (i) of NCR-317 enter the letters "N. A." in item 1 (c).
- (2) Obtain the entry for item 2 (c) from Section IV, item 2 (h) of NCR-317.
- (3) Obtain the entry for item 3 (c) from Section IV, item 2 (j) of NCR-317.

c. Column (d)—Tobacco:

- (1) Enter in the heading of column (d) the name of the type of tobacco appearing in Section IV, item 3 (a) of NCR-317. Enter in the heading of column (d) below the name of the type of tobacco the applicable rate of payment per pound. The rates of payment are \$0.008 for burley, \$0.014 for dark air-cured, and \$0.01 for cigar filler and binder.
- (2) Obtain the entry for item 1 (d) from Section IV, item 3 (i) of NCR-317.
- (3) Obtain the entry for item 2 (d) from Section IV, item 3 (h) of NCR-317.
- (4) Obtain the entry for item 3 (d) from Section IV, item 3 (j) of NCR-317.

d. Column (e)—Potatoes:

- (1) If the farm is **not** in the commercial potato-producing area make no entries in column (e). Likewise, if the

farm is in the commercial potato-producing area and also in the commercial vegetable-producing area and a potato acreage allotment was **not** established for the farm, make no entries in column (e).

- (2) Obtain the entry for item 1 (e) from Section IV, item 4 (i) of NCR-317.
- (3) If a potato acreage allotment has been established for the farm, obtain the entry for item 2 (e) from Section IV, item 4 (h) of NCR-317. If a potato acreage allotment has **not** been established for the farm, obtain the entry for item 2 (e) from the circled entry in Section IV, item 4 (b) of NCR-317.
- (4) Obtain the entry for item 3 (e) from Section IV, item 4 (j) of NCR-317.

e. Column (f)—Cotton:

- (1) If the name of any crop in Section IV, column (a) of NCR-317 has been stricken and the name of a type of tobacco entered in lieu thereof, delete the word "Cotton" in the heading of Section I, column (f) of NCR-325 and enter in lieu thereof the name of such type of tobacco. In such cases entries in column (f) shall be made in a manner comparable to that used in making entries in column (d).
- (2) Obtain the entry for item 1 (f) from Section IV, item 4 (i) of NCR-317.
- (3) Obtain the entry for item 2 (f) from Section IV, item 4 (h) of NCR-317.
- (4) Obtain the entry for item 3 (f) from Section IV, item 4 (j) of NCR-317.

f. Column (g)—Commercial Vegetables:

- (1) If the farm is **not** in the commercial vegetable-producing area, make no entries in column (g).
- (2) Obtain the entry for item 1 (g) from Section IV, item 5 (i) of NCR-317.
- (3) Obtain the entry for item 2 (g) from Section IV, item 5 (h) of NCR-317. If the farm is in the commercial potato-producing area and in the commercial vegetable-producing area and a potato acreage allotment was **not** established for the farm, the entry for item 2 (g) shall be obtained by adding the entries in Section IV, items 4 (h) and 5 (h) of NCR-317.

g. Column (h)—General:

- (1) Obtain the entry for sugar beets in the heading of column (h) from Section IV, item 8 (h) of NCR-317.
- (2) If the letters "N. A." have been entered in Section IV, item 6 (i) of NCR-317 enter the letters "N. A." in the left half of item 1 (h).
- (3) Obtain the entry for item 3 (h) from Section IV, item 6 (j) of NCR-317.

h. Column (i)—Total:

- (1) Obtain the entry for item 1 (i) from Section IV, item 9 (i) of NCR-317.
- (2) Obtain the entry for item 2 (i) from Section IV, item 9 (h) of NCR-317.

i. If the word "Idle" has been entered in Section IV of NCR-317 write **in large letters** the word "IDLE" immediately below the State and county code and farm number of NCR-325.

3. Make entries in Section II as follows:

- a. Obtain the entry for item 1 (b) from Section IV, item 11 (h) of NCR-317.
- b. Obtain the entry for item 3 (b) from Section III, column (c) opposite the letter "Y."
- c. Obtain the entry for item 4 (b) from Section IV, item 5 (i) of NCR-317. The entry for item 4 (b) should be the same as the entry in Section I, item 1 (g) of NCR-325.
- d. Obtain the entry for item 5 (b) from Section IV, item 10 (h) of NCR-317.
- e. Enter in the spaces provided therefor in item 8 (a) the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from Section III, column (f) of NCR-317.
- f. Enter in item 9 (a) in the spaces below the practice numbers in item 8 (a) the number of units of each of such practices. Obtain such entries from Section III, Column (g) of NCR-317.
- g. Enter in item 9 (b), the total number of soil-building practice units carried out. Obtain such entry from Section III, column (g), on the "Total" line of NCR-317.

4. Make no entries in Section III.

5. Make entries in Section IV as follows:

- a. Print the names and addresses of the persons whose names appear in Section I of NCR-317 (including the names of persons opposite whose names the letter "X" has been entered in column (a)) in the spaces provided therefor above the headings in columns (d), (e), (f); (g), (h), (i); and (j), (k), (l), respectively. If a person who was otherwise eligible to execute an application for payment, died or was declared incompetent by a court of competent jurisdiction prior to the execution of the application for payment, the names of his successors in interest shall be entered in Section IV.
 - (1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-317.
 - (2) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-317. Insert the word "and" between the names of such cosigners.

- (3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
 - (4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.
 - (5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
 - (6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.
 - (7) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of -----, deceased," or "Agent for the heirs of -----, deceased."
- b. Where there are more than three persons who have an interest in the farm additional Forms NCR-325 shall be used. The State and county code and farm number shall be entered on such additional Forms NCR-325. However, no entries shall be made in Sections I, II, and III.
 - c. Enter in the space provided therefor above the printed name of each person, the serial number entered opposite such person's name in Section I, column (a) of NCR-317. If an "X" has been entered opposite any person's name, enter "X" above such person's name in Section IV.
 - d. Enter in item 3 (a) the name of the type of tobacco shown in the heading of column (d), Section I. If entries have been made in Section I, column (f) for a second type of tobacco delete the word "Cotton" in item 5 (a) and enter the name of the second type of tobacco.
 - e. Obtain the entries for items 1, 2, 3, 4, 5, 6, 7, and 9 for columns (e), (h), and (k) from Section V, column (b) of NCR-317 from the subcolumns above which have been entered the initials of the persons whose names appear above columns (e), (h), and (k), respectively, of Section IV of NCR-325. If percentage entries have been made in Section V of NCR-317 on the same lines for all persons and all percentage entries for each person are the same make no entries in columns (e), (h), and (k) in items 1 to 9,

inclusive, but enter such percentage in item 11 (e), 11 (h), or 11 (k).

- f. If the applicant has made an assignment with respect to the farm, ascertain whether Section III of ACP-69 has been executed by the assignee. If Section III of ACP-69 has not been executed by the assignee, print the name and address of the assignee on line 15 below the name and address of the applicant and enter in the space provided following the name and address of the assignee, the unpaid amount of the assignment. If the applicant has not made an assignment with respect to the farm, enter the word "None" on line 15 below the name and address of the applicant.

6. After the entry work has been completed in connection with Forms NCR-325 a review shall be made of a sufficient number of such forms to assure accuracy.

B. TRANSMITTAL OF FARM COMPUTATION SHEETS TO STATE OFFICE

The minimum number of farm computation sheets which may be included in the first transmittal and the number of transmittals which may be made shall be fixed by the State committee.

All farm computation sheets shall be listed on RF-10, entitled "Transmittal Sheet for Forms -----" RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the farm numbers are entered in Section I of RF-10, the farm computation sheets being transmitted shall be arranged in order by minor civil division and farm number. If there are more than 40 farm computation sheets for any minor civil division the farm numbers of such farm computation sheets shall not be listed on the same sheet of RF-10 with the farm numbers for farm computation sheets for other minor civil divisions, unless the total number of farm computation sheets for the two or more minor civil divisions is less than 75, in which case the farm numbers of the farm computation sheets for such minor civil divisions may be listed on one sheet of RF-10. For the purpose of checking in the State office it is undesirable to list the farm numbers of farm computation sheets in one minor civil division with those of another, unless the farm numbers of the farm computation sheets for both minor civil divisions may be listed on one sheet of RF-10.

The original and both copies of NCR-325 and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copy of RF-10 shall be filed in the county office.

In the event an error is discovered in a farm computation sheet after such farm computation sheet has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum explaining the nature of the correction desired and the reasons therefor. Reference shall be made to the minor civil division code and the farm number of the farm computation sheet and to the sheet number of RF-10 on which the farm number of such farm computation sheet was listed in order that the incorrect farm computation sheet may be readily located. If it is deemed advisable, a corrected farm computation sheet may be submitted with the memorandum to replace the incorrect farm computation sheet.

C. HANDLING SUSPENDED FARM COMPUTATION SHEETS

All data appearing on farm computation sheets will be carefully checked in the State office. Wherever possible, errors made by the county office on farm computation sheets will be corrected in the State office. If an error on a farm computation sheet is corrected in the State office corrections will be made on both the original and copies of NCR-325 in the State office. Copies of approved farm computation sheets and a copy of RF-10 will be returned to the county office.

If an error on a farm computation cannot be corrected in the State office the original and the copies thereof will be returned to the county office, together with RF-4 indicating the error on the farm computation sheet. The farm numbers of farm computation sheets which cannot be corrected in the State office will be listed in Section II of the copy of RF-10 returned to the county office. The farm computation sheets included in a transmittal which are not listed in Section II of the copy of RF-10 returned to the county office may be considered as approved by the State office. The county office copies of farm computation sheets which have been approved and the county office copies of RF-10 shall be filed in the county office.

When farm computation sheets which have been returned to the county office for correction are ready for return to the State office such forms **shall be listed on the same sheet of RF-10** with farm computation sheets which are being transmitted to the State office for the first time. All farm computation sheets which were returned to the county office for correction shall be returned to the State office as soon as possible. If a new farm computation sheet is prepared to replace the farm computation sheet which was returned to the county office for correction, both forms shall be forwarded to the State office at the same time. There shall be entered on the old farm computation sheet the words "Replaced by corrected farm computation sheet." Such words should also be entered on the county office copy of the farm computation sheet, or such copy may be destroyed.

PART IV. APPLICATIONS FOR PAYMENT

After applications for payment have been prepared in the State office and the amounts of payment to be made thereunder have been computed and entered thereon, the original and two copies of such applications for payment will be transmitted to the county office for the signatures of applicants and the certification of the county committee. The serial numbers of the applications for payment will be listed on RF-9, Transmittal Sheet for Forms ----- . Payment applications and no payment applications will be listed on separate sheets of RF-9.

Upon receipt of a transmittal of applications for payment the county office will check the serial numbers of the applications against the serial numbers listed on RF-9 to determine that an application is present for each serial number listed on RF-9. The data on applications for payment will be checked against the corresponding county office copy of the farm computation sheet to determine that such data are correct. In the event an error is found on an application, the serial number thereof shall be deleted from RF-9 and the application shall be returned to the State office accompanied by a memorandum

setting forth the nature of the discrepancy between the application and the farm computation sheet.

A. SIGNATURES OF PRODUCERS

Payment applications shall be signed by the applicants **in ink or indelible pencil**. Community meetings shall be held where practicable for the purpose of obtaining signatures on applications for payment. The notices of such meetings should emphasize the fact that the applicants should come prepared to check the accuracy of the data appearing on their applications for payment. At the meetings a member of the county committee or some other qualified person, together with the applicant, should carefully review the data on the application irrespective of whether it is a payment or no payment application. When the data have been determined to be correct, the applicant should be requested to sign payment applications in the space provided for his signature. Applicants should not be requested to sign no payment applications. However, the reason for the applicant's failure to earn a payment should be explained to him. A person who has an interest in only one farm in the county shall sign Form NCR-326 in Section V. A person who has an interest in more than one farm in the county shall sign Form NCR-327A in Section VI. **All persons should be requested to sign their names exactly as they have been printed, except that if a name has been incorrectly spelled, the producer should sign his name correctly and the spelling of the printed name should be changed.** The last copy of the application for payment should be given to the applicant. Payment applications which are not signed at community meetings should be mailed to applicants for signatures. Payment applications which are mailed for signature must be accompanied by a letter containing the following:

Mr. _____,
 _____,

DEAR COOPERATOR: Enclosed herewith are the original and two copies of your application for payment under the 1939 Agricultural Conservation Program covering the farm or farms in this county in which you have an interest. Please sign all three copies in ink or indelible pencil in the space indicated by a check mark (✓); enter the date of signing and return the original and one copy to Mr. _____, Chairman, _____ County Agricultural Conservation Committee, _____.

Before you sign this application for payment you should carefully examine all of the data shown thereon. If data for all farms in this county in which you have an interest are not included in this application for payment, or if you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately, together with the enclosed application for payment in order that any necessary corrections may be made before you affix your signature thereto.

In signing your name, please use the same spelling as is used in your printed name unless your name has been incorrectly spelled, in which case you should sign your name correctly and advise this office of the error in your printed name at the time you return the application for payment to this office. If your address is incorrectly shown on the application for payment, notify this office of the correct address at the time you return the signed application for payment to this office.

Very truly yours,

Chairman, _____ County Agricultural
 Conservation Committee.

A copy of no payment applications which are not discussed with applicants should be mailed to them accompanied by a letter setting forth the reason why the applicant failed to earn a payment. A copy of such letter shall be filed with the original and the other copies of such no payment application in the county office.

If the signature of an applicant is printed or is affixed by mark or in other than English script such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents; i. e., "John H. Doe" or "John Doe." The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner; i. e., "John H. Doe," "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating followed by his name and the words "Sole Proprietor"; i. e., "XYZ Company by John H. Doe, Sole Proprietor."

If the signature of an applicant in Section V of an NCR-326 or in Section VI of an NCR-327A is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the estate of _____ deceased" or "Agent for the heirs of _____, deceased." The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities.

1. An agent.
 - a. John H. Doe by Richard Roe, Agent.
 - b. Jones and Smith, a Partnership, by Richard Roe, Agent.
 - c. ABC Company by Richard Roe, Agent.
 - d. John Doe, Agent for the heirs of Richard Roe, deceased.
2. An executor.
 - a. John H. Doe, Executor of the estate of Richard Roe, deceased.
3. An Administrator.
 - a. John H. Doe, Administrator of the estate of Richard Roe, deceased.
4. A Guardian or Committee.
 - a. John H. Doe, Guardian (or Committee) of the estate of Harry Roe, minor (or Incompetent).
5. A Receiver or Liquidator.
 - a. John H. Doe, Receiver (or Liquidator) of ABC Company, Inc.
6. A Trustee.
 - a. John H. Doe, Trustee for the heirs of Richard Roe, deceased.
7. A State, County, or Municipal Officer.
 - a. Douglas County, Michigan, by John H. Doe, County Commissioner.

8. A Member of a Partnership.
 - a. Smith and Jones, by John Smith, a Partner.
9. An Officer of a Corporation.
 - a. ABC Company, Inc. by Richard Roe, President.

Check Forms NCR-326 and NCR-327A to determine that the signature of the applicant in Section V of NCR-326 is the same as the printed name of the applicant and that the signature of the applicant in Section VI of NCR-327A is the same as the printed name of the applicant. If the printed name of the applicant and the signature of the applicant do not agree, determine whether such names refer to the same person and if so correct the printed name of the applicant to agree with the signature of the applicant. Any correction in the printed name of the applicant should be initialed by the member of the county committee who signs the certification of the county committee on the application for payment.

B. CERTIFICATION

After applications for payment have been properly signed they shall be certified by a member of the county committee who shall sign in Section VI of NCR-326 and Section VII of NCR-327A. Such signatures must be in ink or indelible pencil.

Each correction on an application for payment, other than entries in Section IV of NCR-326 and in Section V of NCR-327A which are the result of computations, must be initialed by the member of the county committee who certifies the application.

C. TRANSMITTAL OF APPLICATIONS FOR PAYMENT TO STATE OFFICE

The minimum number of applications for payment which may be included in a transmittal and the number of transmittals which may be made shall be fixed by the State office.

When payment applications have been signed and certified by a member of the county committee and are ready for transmittal to the State office, RF-10, shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the serial numbers of applications for payment being transmitted are entered in Section I of RF-10, such applications shall be arranged in serial number order.

The original of applications for payment and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copies of applications for payment shall be filed in the county office in serial number order. The county office copy of RF-10 shall be filed in the county office in sheet number order.

In the event an error is discovered in an application for payment after such application for payment has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum. Reference shall be made to the serial number of the application for payment and to the sheet number of RF-10 on which the application was listed.

D. HANDLING SUSPENDED APPLICATIONS FOR PAYMENT

All data appearing on applications for payment will be carefully checked in the State office. If an application for payment cannot

be approved in the State office, it will be returned to the county office, together with RF-4 indicating the error on the application for payment. The serial numbers of applications for payment which cannot be approved in the State office will be listed in Section II of the county office copy of RF-10. The applications for payment included in a transmittal which are not listed in Section II of the county office copy of RF-10 may be considered approved by the State office. The county office copy of RF-10 which is returned by the State office shall be filed in the county office.

When applications for payment which have been returned to the county office for correction are ready for return to the State office, such forms **shall be listed on the same sheet** of RF-10 with applications for payment which are being transmitted to the State office for the first time. All applications for payment which are returned to the county office for correction shall be returned to the State office as soon as possible.

PART V. MAILING FARM COMPUTATION SHEETS AND APPLICATIONS FOR PAYMENT AND RELATED FORMS

If the forms to be mailed weigh four pounds or less such forms may be sent by the United States Postal Service without charge if it is indicated on the package that the Government free mailing privilege is being used. If the forms to be mailed weigh more than four pounds, they should be sent by parcel post, in which case the postage shall be prepaid. All forms which are being mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Administration. However, under no circumstances shall envelopes of the Agricultural Adjustment Administration be sent to applicants for their use in returning such forms. All forms which are mailed must be wrapped in a manner that will assure the arrival of such forms at the destination in good condition. Particular attention should be given to the wrapping of farm computation sheets which are mailed to the State office with the carbon paper inserted. Improper wrapping of such forms may cause smearing of carbons and will necessitate the reexecution of such forms.

PART VI. HANDLING OF CASES INVOLVING UNDELIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS, AND REFUNDS

A. UNDELIVERED CHECKS

Checks issued to applicants under the 1939 Agricultural Conservation Program must be returned to the Regional Disbursing Office which issued such checks under any of the following circumstances:

1. Failure to deliver check to payee within 21 days following the receipt thereof in the county office.
2. Death or incompetency of payee.
3. Refusal of payee to accept check.
4. Improper designation of payee's name on the check.

5. Amount of check differs from that shown on continuation sheet.
6. Amount of check exceeds amount due payee.
7. Question as to right of payee to receive check.
8. Payee indebted to the Agricultural Adjustment Administration.
9. Request by State office for return of check.

Each such check returned to the Regional Disbursing Office shall be accompanied by a letter signed by the treasurer of the county committee indicating the reason or reasons for the return of such check and a copy of such letter shall be forwarded to the State office at the same time. Reference should be made in this letter to the name of the applicant, the State and county code and serial number of the application for payment under which the check was issued, the administrative number of the continuation sheet on which the check was listed, and the check number of the check.

Checks which are mailed to payees in window envelopes provided by the Treasury Department and which are not delivered to the payees due to incorrect or insufficient address will be returned to the Regional Disbursing Office which issued such checks.

If a payee is located or decides to accept his check after it has been returned to the Regional Disbursing Office, it will be necessary that such payee submit to the State office a request for the return of the check before the State office will authorize the Regional Disbursing Office to forward the check to the payee. Such request must be signed by the payee and shall make reference to the State and county code and serial number of the application for payment under which the check was issued, the check number and amount of the check, and the present address of the payee.

B. LOST, STOLEN, OR DESTROYED CHECKS

If a check is lost, stolen, or destroyed, the Regional Disbursing Office which issued the check shall be notified of such fact immediately and a copy of the notification shall be forwarded to the State office. Such matters come within the exclusive jurisdiction of the Treasury Department.

If a check is found or recovered after the Regional Disbursing Office has been notified that such check was lost or stolen, the Regional Disbursing Office shall be notified of such fact and requested to have the stoppage against such check removed. The payee should be advised that the check should not be presented for payment for at least seven days after the Regional Disbursing Office has been notified to remove the stoppage against the check in order that the Treasury Department will have had sufficient time to remove the stoppage against the check.

All correspondence with the Regional Disbursing Office concerning a check shall contain appropriate reference to the check number, amount, and date of the check, and the name of the payee.

C. DECEASED OR INCOMPETENT APPLICANTS

1. If a person who signed an application for payment dies or is declared incompetent by a court of competent jurisdiction before the

check issued under such application is received in the county office, the county office shall immediately notify the State office of such fact and shall furnish the State office with the name of the administrator, executor, guardian, or other representative of the estate if one has been appointed, or the names of the heirs of the deceased applicant in the event that an administrator or executor has not been appointed and no administration of the estate is contemplated. If the State office is notified of the death or incompetency of the applicant before payment under the original application is issued, a corrected application will be prepared in the State office and submitted to the county office to be signed by the appropriate representative or the heirs of the estate, and by a member of the county committee. Such corrected applications, when properly signed, shall be transmitted to the State office in the regular manner.

2. If a person who signed an application for payment dies, or is declared incompetent by a court of competent jurisdiction, before the check issued under the application for payment for such person is cashed by the payee, such check shall be returned to the Regional Disbursing Office which issued the check, accompanied by a letter indicating the reason for the return of the check. A copy of this letter shall be sent to the State office.

Any claim for the proceeds of the check must be made on Standard Form 1055, entitled "Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers and Enlisted Men in the Military Service, and Public Creditors of the United States."

If an administrator or executor of the estate of the deceased has been appointed or will be appointed, claim for the proceeds of the check should be made by such administrator or executor. If the amount of the check exceeds \$500, claim for the proceeds of such check may be made only by the administrator or executor. In the case of incompetency, claim may be made only by a duly appointed and qualified guardian or committee. If no administrator or executor of the estate of the deceased has been or will be appointed and the amount of the check is not in excess of \$500, claim for the proceeds of the check should be made by the heirs of the estate of the deceased or the creditors thereof, whoever have preference under the laws of the State in which the deceased was domiciled at the time of death. The brief of the laws of descent and distribution and the brief of the laws relating to the priority of claims of creditors furnished by the State committee for use in connection with the 1937 Agricultural Conservation Program, may be used in determining who should make claim for the proceeds of the check.

In the event the funeral expenses of the deceased were paid by someone other than the claimant and were not paid from funds belonging to the estate of the deceased, the person who paid the funeral expenses will be entitled to make claim for the proceeds of the check to the extent of such funeral expenses. In such cases there should be attached to the claim a receipt showing that the claimant paid the funeral expenses. If such person does not wish to file claim, he should execute Part II of Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payment(s). Any other creditor of the estate of the deceased who does not wish to file claim should execute Part II

of Form ACP-73. Such waiver when properly executed should be attached to Form 1055.

If a claim is submitted by a person who is not of legal age, Letters of Guardianship must be procured; or a statement in the form of an affidavit by a person acquainted with the minor should be obtained, to the effect that such minor is accustomed to the payment and receipt of monies and that he is competent to receive the proceeds of the check for which claim is filed; or a statement in the form of an affidavit must be procured from a person showing his relationship to the minor, that such minor is in his care, custody, and control, and that the proceeds of the check will be used for the maintenance and support of the minor. Such Letters of Guardianship or affidavits should be attached to Form 1055. Whether a person is of legal age may be determined by consulting the brief of the laws with respect thereto, furnished by the State committee.

In those cases where the amount of the check involved exceeds \$100, any claim filed by heirs of the estate of the deceased must be accompanied by a statement signed by the claimant as to whether there are any outstanding debts against the estate, or a listing of the various debts, the amounts thereof, and the person to whom such debts are due. If the claim is filed by a preferred creditor, such claim must be accompanied by a statement signed by a member of the family of the deceased who is in a position to know the facts to the effect that there are no other claims against the estate having an equal or greater degree of preference, or if the order of priority of debts is not known, the claim must be accompanied by a statement listing such claims.

In those cases where it appears that a widow or a widow and minor children are entitled to a share of the estate and there is a claim against the estate for funeral expenses or expenses of last illness and the laws of the State relating to the priority of claims of creditors do not clearly establish the priority of one of such claims, the creditor may execute Part II of ACP-73, or the widow may execute Part I of ACP-73 on behalf of herself and the minor children in order to facilitate the approval of the claim by the General Accounting Office. Form ACP-73, when properly executed by the creditor or the widow should be attached to Form 1055.

a. If claim for the proceeds of the check is to be made by an executor, administrator, guardian, or committee, Standard Form 1055 shall be prepared in duplicate as follows:

- (1) Enter the name of the State and county in the spaces provided therefor in the upper left-hand corner of the form.
- (2) Enter in paragraph 1 the name of the executor, administrator, guardian, or committee making the claim; his street, city, county, and State address; the date of death or incompetency; the name of the deceased or incompetent; the applicable pronoun; the city, county, and State in which the deceased or incompetent had his domicile at the time of death or incompetency; and whether the estate is that of a person who died testate or intestate or a person who was declared incompetent. If the deceased left no will he died intestate and if he left a will he died testate.

- (3) Enter in paragraph 2 in the spaces provided therefor the applicable pronouns and the words "Public creditor under 1939 A. C. P., Application for Payment" followed by the State and county code and serial number of the application for payment.
 - (4) Enter in paragraph 3 in the spaces provided therefor the applicable pronouns, and the amount due the deceased or incompetent for participation in the 1939 Agricultural Conservation Program in words and in figures.
 - (5) Enter in paragraph 4 the applicable pronoun; the check number, the name of the drawer of the check (G. F. Allen), the symbol number on such check, and the amount thereof in figures.
 - (6) Enter in paragraph 5 the capacity in which the claimant is acting (executor, administrator, guardian, or committee); the name of the court (probate, district, county, etc.); the name of the county and State in which the court which issued to the claimant his letters of authority is located, and the name, address, and relationship of the relative or creditor responsible for administration upon the estate.
 - (7) Make no entries in paragraph 6.
 - (8) The representative of the estate should sign in the space provided for the signature of the applicant on the reverse side of Form 1055 and his signature should be witnessed. The certificate of two corroborating witnesses and the notary public immediately below the spaces provided for the signature of the applicant need be executed only if the letters of authority fail to show the date of death or incompetency and the domicile of the deceased or incompetent. When a short form certificate of the letters of authority is used, care should be taken to see that such information is entered thereon by the clerk of the court. A short form certificate or a certified copy of the letters of authority should be attached to Form 1055. In the event the letters of authority were issued 9 months before the filing of a claim, a certified statement should be secured over the signature of the judge or clerk of the court which issued the letters of authority showing that such letters are still in full force and effect. Such certification should be attached to Form 1055.
- b. If claim for the proceeds of the check is to be made by the heirs or creditors of the estate, Form 1055 shall be prepared in duplicate as follows:
- (1) Complete Form 1055 through item 4 in the manner set forth in paragraph 2a, entering the name of the heir, or creditor making the claim in lieu of the name of the representative of the estate.
 - (2) Make no entries in paragraph 5.

- (3) Enter in paragraph 6 a description of the assets of the estate other than the amount due from the Government and the approximate value thereof.
- (4) Enter in paragraph 6 (a) the relationship of the claimant to the deceased.
- (5) Enter in paragraph 6 (b) the word "Yes" or "No" in answer to the question as to whether the funeral expenses have been paid.
- (6) Enter in paragraph 6 (c) the name of the person who paid the funeral expenses, and the amount thereof.
- (7) Enter in paragraph 6 (d) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid out of funds belonging to the estate of the deceased.
- (8) Enter in paragraph 6 (e) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid from the personal funds of the claimant.
- (9) Enter in paragraphs 6 (f), 6 (g), and 6 (h) the name, age, and address and the relationship to the deceased of the heirs of the estate. Whether a person is an heir of an estate shall be determined by consulting the brief of the laws of descent and distribution furnished to the county office by the State committee. Do not make any entries in paragraphs 6 (f), 6 (g), and 6 (h) if claim is being made only by creditors.
- (10) Indicate in paragraph 6 (i) whether any benefit, exemption, or allowance from the estate of the deceased has been made to the claimant and the extent thereof.
- (11) Enter in paragraph 6 (j) any additional facts upon which the claimant bases his claim for the proceeds of the check. If the claim is being made by heirs of the deceased and the amount of the check exceeds \$100 and there are no outstanding debts against the estate of the deceased, enter in paragraph 6 (j) the words "There are no outstanding debts against the estate of the deceased."
- (12) The claimant should sign on the reverse side of the form in the space provided for the signature of the applicant and the signature should be witnessed. Also, the certificate of the two corroborating witnesses must be completely executed and signed by such witnesses. The certificate of the notary public must be completely executed and his signature entered in the space provided therefor.
- (13) If claim is being made by the heirs of the estate of the deceased, each person whose name appears in paragraph 6 as an heir of the estate should sign Form 1055 as a claimant, or authorize an agent to sign on his behalf. Where an agent signs on behalf of a claimant, a duly executed power of attorney authorizing him to represent the claimant must be attached to Form 1055. If one or more of the heirs of the estate fail to sign Form 1055, the share of such heir or heirs in the payment due the estate will be withheld.

Care should be taken to see that Form 1055 is executed in every detail and in accordance with the instructions set forth herein. Failure to execute such form properly will result in the suspension of the claim and consequent delay in effecting settlement thereon. When Form 1055 has been properly executed, it shall be forwarded to the State office together with related forms.

D. CLAIMS

Because of the administrative cost of handling claims, the filing of claims should be discouraged where the amount involved is not substantial. The responsibility of determining whether a claim should be recommended for payment is the responsibility of the county committee. The recommendation by the county committee for the approval of any claim should include a detailed explanation of the reason for the correction. After a claim has been handled in accordance with these instructions it will be transmitted to the State office for a determination as to its acceptability and for the preparation of the necessary forms and schedules. If the State committee determines that an investigation should be made, the approval of the claim will depend on the result of the investigation.

1. Claims of the following types will be allowed by the State committee if properly substantiated and approved by the county committee.

- a. **Death or Incompetency.**—Claim by an eligible person for the proceeds of a check due a deceased or incompetent applicant.
- b. **Mechanical Errors in State or County Offices.**—Claim by an applicant where a mechanical error was made in the State or county office.
- c. **Reclassification of Land.**—Claim by an applicant where an error was made in the classification of the land in his farm.
- d. **Use of Improper Form.**—Claim by an applicant where an error was made by the State office in preparing a multiple application for payment for him instead of a single application for payment or vice versa.
- e. **Error in Measurement.**—Claim by an applicant where an error was made by the farm reporter in measuring his farm.
- f. **Error in Division of Payment.**—Claim by an applicant where an error was made in the division of the payment for the farm. Claims of this nature cannot be approved by the State committee until the amount of the overpayment is recovered by refund or set-off. However, such claims should be submitted promptly to the State office so that there will be a timely filing of the claim.
- g. **Erroneous Set-off.**—Claim by an applicant where a set-off was erroneously made against his payment.
- h. **Misdelivery of Check.**—Claim by an applicant where his check was delivered to and cashed by another person.
- i. **Submission of Farm Computation Sheets and Applications for Payment after Closing Date.**—The final dates for the acceptance of farm computation sheets and applications for payment by the State office will be set by the State committee. These dates shall be the **final** dates for the ac-

ceptance of forms and must be adhered to by the county committees. An exception may be made of this rule if it can be definitely established that failure to submit a farm computation sheet or a signed application was not due to negligence on the part of the applicant. Farm computation sheets or applications for payment submitted after the closing date for the acceptance thereof shall be treated as claims, and any such claim will be allowed, provided:

- (1) The statement of claim by the applicant clearly indicates that the failure to submit such form was not due to negligence on his part.
- (2) The allowance of such claim is recommended in writing by the county committee and such recommendation clearly indicates that the failure to submit the form was not due to negligence on the part of the applicant.

2. Miscellaneous Claims.—Claims which do not come within the classifications of paragraph 1, if considered meritorious by the county committee, may be transmitted to the State committee for consideration.

3. Underpayments.—a. If the check represents less than the amount due the applicant, deliver the check to such applicant and advise him that the acceptance thereof will not prejudice his claim for any additional payment to which he may be entitled.

b. Obtain a statement of claim in writing over the signature of the claimant. In the event the claim is based on a change in basic agricultural data, the statement of claim must set forth clearly the change and the reason therefor. The check numbers, amounts, and disposition of the checks received must be included in the statement of claim. If the payments to other persons having an interest in the same farm will be affected by the correction, obtain statements of claim from such other persons.

c. Prepare a statement for the signature of the county committee, clearly setting forth the changes and the reasons for such changes.

d. If the county committee wishes to recommend the claim for approval prepare a corrected farm computation sheet for the applicable farm. The corrected farm computation sheet, the statements of claim, and the statement of explanation should be attached and forwarded to the State committee. The corrected farm computation sheet should not be listed on RF-10. If the State office approves the claim, a corrected application for payment will be prepared in the State office and forwarded to the county office. Upon receipt of a corrected application for payment, obtain the signatures of the applicant and a member of the county committee thereto and return the corrected application for payment to the State office.

4. Overpayments.—a. If it is discovered that the check represents more than the amount due the applicant, the check shall be returned to the Regional Disbursing Office which issued the check.

b. Prepare a statement for the signature of the county committee, clearly setting forth the changes and the reasons for such changes.

c. A corrected farm computation sheet and a corrected application for payment shall be prepared and handled in accordance with the instructions set forth in 3d.

5. Misdelivery of Checks.—If a check payable to one person is erroneously delivered to another person and cashed by such person, proceed as follows:

- a. Obtain a statement of claim in writing from the proper payee setting forth the fact that he did not receive the check; that he did not contribute to the error which was made in delivering the check to the wrong payee; and that he did not participate in the proceeds of the check.
- b. Prepare a statement for the signature of the county committee setting forth the circumstances surrounding the misdelivery of the check. Forward the statement of claim and the statement of explanation to the State office.

E. REFUNDS

1. If it is discovered that an applicant has received and cashed a check which is in an amount greater than the amount to which he is entitled, proceed as follows:

- a. Prepare a statement for the signature of the county committee clearly setting forth the changes and the reasons for such changes.
- b. A corrected farm computation sheet and a corrected application for payment shall be prepared and handled in accordance with the instructions set forth in 3d, except that the corrected application for payment need not be forwarded to the county office for the signature of the applicant.
- c. Request the applicant to refund the amount of the overpayment. All refund remittances should be in the form of money orders, cashier's checks, or certified checks, and should be drawn to the order of "Treasurer of the United States." All refunds shall be sent to the State office together with a memorandum, in duplicate, indicating the amount of the refund, the form of the remittance (money order, cashier's check, certified check, etc.), the name of the bank upon which the check is drawn, the name of the applicant whose account is to be credited, the State and county code and serial number of the application for payment in connection with which the refund is made, and the reasons for making the refund.

2. If it is discovered that a check has been delivered to other than the proper person, proceed as follows:

- a. Notify the State office of such fact by memorandum.
- b. Request the person who received and cashed the check to refund the amount of the check. If a refund is obtained it should be handled in the manner set forth in paragraph 1c.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

**Instructions Relative to Handling Farm Computation
Sheets, Applications for Payment, and Related Forms
Under the 1939 Agricultural Conservation Program
in the States of Illinois, Indiana, Iowa, Michigan,
Minnesota, Nebraska, Ohio, and South Dakota**

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PART I. GENERAL

The county office will prepare and compute farm computation sheets and transmit the original and one copy to the State office. The State office will check the allotments and yields on the farm computation sheets and verify all computations. Wherever possible,

errors made by the county office will be corrected by the State office and the county office will be advised of such corrections. Farm computation sheets which cannot be corrected by the State office will be returned to the county office for correction.

When a representative sample of farm computation sheets from a county has been approved in the State office, the rate of deduction for county association expenses will be determined. The State office will advise the county office of such rate of deduction and advise the county office to prepare applications for payment for such farm computation sheets. When the copy of RF-10 for any subsequent transmittal is received in the county office indicating the approval by the State office of the farm computation sheets included therein, applications may be prepared with respect to such subsequent transmittals. The names of applicants will be checked in the county office against the Register of Indebtedness and the ACP-69 file, and the computations on applications will show set-offs, assignments, and deductions for county association expenses. Applications for payment will be signed by applicants and certified by a member of the county committee, and the original and one copy thereof will be transmitted to the State office. The State office will check applications against the State office copy of farm computation sheets, and against the Register of Indebtedness, and will verify computations thereon. Wherever possible, errors made by the county office will be corrected by the State office and the county office will be advised of such corrections. Applications for payment which cannot be corrected by the State office will be returned to the county for correction.

In order to facilitate the handling of the work in connection with the preparation and computation of farm computation sheets and applications for payment, the county committee should designate one person in the county office to be in charge of such work. Such person shall be directly responsible to the county committee and to the State committee for the proper handling of the work in connection with applications for payment under the 1939 Agricultural Conservation Program.

Members of the county committee and all persons working in the county office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in the North Central Region. Deviation from these instructions will not be permitted. Any question relating to the procedure to be followed should be referred to the person designated by the county committee. If such person is unable to answer the question satisfactorily, the question shall be referred to the State committee. If the question is not covered by the instructions contained herein, such question will be referred to the Director of the North Central Division by the State committee.

No changes and corrections shall be made on any form used in connection with the 1939 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

As used herein, the following terms shall have the following meanings:

1. **Transmittal** means all farm computation sheets or applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.

2. **Lot** means all farm computation sheets or applications for payment, the farm numbers of which are listed on one sheet of RF-10.

3. **Lot number** means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.

4. **Farm number** means the minor civil division code and the farm number assigned to a farm.

5. **Party in interest** means a person who is entitled to a share of the soil-depleting crops, other than sugar beets, or the proceeds therefrom at the time of harvest, a person who contributed to the carrying out of soil-building practices, or a person who contributed to the acreage of restoration land on the farm.

6. **Suspended case** means any farm computation sheet or application for payment returned to the county office from the State office for correction or in connection with which additional data, certifications, or corrected forms have been requested by the State office.

7. **No payment application** means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in section IV, item 2 (c) of NCR-326 and in section V, item 3 (b) of NCR-327A.

The numbers and titles of the forms to be used are as follows:

1. **NCR-309**—Listing Sheet.
2. **NCR-317**—Farm Report (For use in States other than Nebraska and South Dakota).
3. **NCR-317a**—Farm Report, hereinafter referred to as NCR-317 (For use in Nebraska and South Dakota).
4. **NCR-325**—Farm Computation Sheet.
5. **NCR-326**—Application for Payment for One Farm.
6. **NCR-327**—Application for Payment for More Than One Farm.
7. **NCR-327A**—Application for Payment for More Than One Farm.
8. **RF-2**—Report of Indebtedness.
9. **RF-4**—Suspension Sheet.
10. **RF-5**—Transmittal Correction Sheet.
11. **RF-7**—List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
12. **RF-8**—List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
13. **RF-10**—Transmittal Sheet for Forms -----.
14. **RF-12**—Record of Indebtedness.

PART II. PREPARATION OF LISTS OF NAMES OF PERSONS ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT

In order to assure the use of the proper application form, to assure the inclusion on one application form of data for all farms in a county in which a person has an interest, and to aid the county and State offices in maintaining adequate records, two lists of names of persons eligible to execute applications for payment must be prepared in the county office. The first list shall be prepared on RF-7, entitled "List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm." There will be listed on RF-7 in alphabetical order the names of all parties in interest with respect to only one farm in the county. The other list shall be prepared on RF-8, entitled "List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm." There will be listed on RF-8 in alphabetical order the names of all parties in interest with respect to more than one farm in the county. These lists will be prepared as soon as the card file for the county is completed.

A. PREPARATION OF CARD FILE

In order that the county office may have adequate records from which to prepare RF-7 and RF-8, a card file must be prepared in accordance with the following instructions.

As Forms NCR-317 are completed in the county office, check such forms against the master office record form to determine that the names of the parties in interest as shown on NCR-317 agree with those opposite the same farm number on the master office record form. If there is a discrepancy in names or if there are names on one form which do not appear on the other, determine the facts and make such corrections on NCR-317 or the master office record form as are needed and enter a check mark (✓) to the left of the farm number on the master office record form. After Forms NCR-317 have been reconciled with the master office record form, prepare a 3" by 5" card for each person whose name appears in section I, column (b) of NCR-317 and below whose initials in section V, column (b) a percentage entry has been made. There shall be entered on each of such cards the minor civil division code and farm number, the name of the person for whom the card is prepared, the number of farms in the county, the number of farms in other counties in the State, and the number of farms in other States, with respect to which such person is a party in interest. The number of farms in other counties in the State and the number of farms in other States shall be entered in red and blue, respectively. If the owner or operator of a farm is represented by an agent the card shall be prepared in the name of such owner or operator and the name and title of the agent shall be entered on the card beneath the name of such owner or operator. If the owner or operator of a farm is an estate the card shall be prepared in the name of the estate and the name and title of the administrator or executor, or the names of the heirs of the estate, as the case may be, shall be entered on the card beneath the name of the estate.

If the owner or operator of a farm is an incompetent, the card shall be prepared in the name of the incompetent and the name and title of the guardian shall be entered on the card beneath the name of the incompetent. Cards for persons acting in other representative or fiduciary capacities shall be prepared in a similar manner. Enter the notation "O. K." on the card prepared for each person from the NCR-317 if (1) such person has not refused to sign the NCR-303 for the farm, (2) the NCR-317 does not bear a notation that the farm was visited only for a program other than the 1939 Agricultural Conservation Program, or (3) the NCR-317 does not bear a notation that wind-erosion control measures were not carried out on the farm.

When substantially all Forms NCR-317 have been completed, examine the master office record form to determine the number of farms for which Forms NCR-317 have not been prepared. These farms will be represented by the farm numbers on the master office record form opposite which no check mark (✓) has been entered. Determine whether, for any such farms, any person having an interest therein has filed a proper request for inspection for any farm in the county. If so, prepare NCR-317 in accordance with the instructions in NCR-315, reconcile NCR-317 with the master office record form, and prepare 3'' by 5'' cards for the parties in interest whose names appear on such NCR-317 as in other cases.

Thereafter prepare cards for each person whose name is listed on the master office record form opposite farm numbers which have not been checked. Do not enter the notation "O. K." on cards prepared from the master office record form.

After cards have been prepared they shall be arranged in alphabetical order. There should be as many cards for a person as there are farms in the county in which such person has an interest. To determine that the proper number of cards have been prepared, count such cards and compare the total obtained with the entry for "farms in the county" as shown on each of such person's cards. The cards for any person who has an interest in more than one farm in the county shall be arranged in order by minor civil division code and farm number.

The cards shall be divided into three groups. The first group shall contain the cards for those persons whose names appear on only one card, which card bears the notation "O. K." The second group shall contain the cards for those persons whose names appear on more than one card, all of which cards bear the notation "O. K." The third group shall contain (1) the cards for those persons whose names appear on only one card, which card does not bear the notation "O. K." and (2) the cards for those persons whose names appear on more than one card, one or more of which cards do not bear the notation "O. K."

If the card file has been properly prepared and if the notation "O. K." has been entered in accordance with these instructions, it will be possible to determine from the card file the name of each person who is eligible to execute an application for payment and the farm numbers of all farms with respect to which such person may execute an application for payment.

B. PREPARATION OF FORM RF-7

RF-7 shall be prepared in duplicate after completion of the card file. The first group of cards shall be used in the preparation of RF-7. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-7. The number "1" shall be assigned to the first sheet, and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name of each person for whom only one card was prepared and on which card the notation "O. K." appears. Do not enter the name of any person whose card does not bear the notation "O. K."

Enter in column (c) the minor civil division code and farm number for the farm. The minor civil division code shall be entered first and separated from the farm number by a dash. For example, "2-146" will mean minor civil division number 2, farm No. 146. Enter in column (d) the number of farms in other counties in the State in which such person has an interest. Enter in column (e) the number of farms in other States in which such person has an interest. These figures may be obtained from the card prepared for such person.

As names, minor civil division codes, and farm numbers are being listed on RF-7, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "1" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to the other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators, as the case may be.

The original of RF-7 must be transmitted to the State office either before or at the time the first transmittal of Forms NCR-325 is forwarded to the State office. The copy of RF-7 shall be retained in the county office.

C. PREPARATION OF FORM RF-8

When RF-7 has been completed RF-8 shall be prepared in duplicate. The second group of cards shall be used in the preparation of RF-8. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-8. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name and address of each person for whom more than one card was prepared and on all of which cards the notation "O. K." appears. Do not enter the name and address of any person if one or more of the cards for such person do not bear the notation "O. K."

Enter in column (c) the number of farms in other counties in the State in which such person has an interest. Enter in column (d) the number of farms in other States in which such person has an interest. Count the cards prepared for such person and enter the total in

column (e). These figures may be obtained from any one of the cards prepared for such person.

Enter in columns (f) to (i), inclusive, the minor civil division codes and farm numbers listed on the cards prepared for such person. If a person has an interest in more than four farms in the county, two or more lines may be used to list the minor civil division codes and farm numbers for such person.

As names, addresses, minor civil division codes, and farm numbers are being listed on RF-8, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "7001" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to other persons whose names are listed until a number has been entered opposite every name. The names of coowners or co-operators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators, as the case may be. If no person in the county is eligible to execute an application for payment with respect to more than one farm, an RF-8 shall be prepared and the word "None" shall be entered thereon.

The original of RF-8 shall be transmitted to the State office at the time RF-7 is transmitted. The copy of RF-8 shall be retained in the county office.

D. CORRECTION OF FORMS RF-7 AND RF-8

Since the purposes of RF-7 and RF-8 are to assure the use of the proper application form, to assure the inclusion on one application form of data for all farms in a county in which a person has an interest and to aid the State office in maintaining adequate records, accuracy and completeness of these forms are absolutely essential. If changes or additions are necessary after RF-7 and RF-8 have been forwarded to the State office, the county office records should be corrected and the State office should be notified promptly in the manner hereinafter set forth.

If it is discovered that one or more names were inadvertently omitted from RF-7 or RF-8 a supplemental sheet of the applicable form listing such name or names must be prepared. If a name was listed on RF-7 when such name should have been listed on RF-8, it will be necessary to prepare a supplemental sheet of RF-8 listing the name and address of such person. If a name was listed on RF-8 when such name should have been listed on RF-7, it will be necessary to prepare a supplemental sheet of RF-7 listing the name of such person. In either case the word "Supplement" shall be typed above the title of the supplemental form. Otherwise, the form shall be prepared in the regular manner. Serial numbers and sheet numbers shall be assigned in the same series as those used for the regular forms RF-7 and RF-8. For example, if the number of the last sheet of RF-7 was "35" the first sheet of the supplemental RF-7 shall be assigned the number "36." If the last name on RF-7 was assigned the serial number "1219" the first name on the first sheet of the supplemental RF-7 shall be assigned the serial number "1220." More than one name may be included on the same supplemental form. A

memorandum indicating the reason for the inclusion of each name on the supplemental form must accompany such supplemental form when it is submitted to the State office. In those cases where the change involves the transfer of a name from RF-7 to RF-8 or a transfer of a name from RF-8 to RF-7, the memorandum shall contain a request that the State office delete such name from the previous list submitted to the State office. Each memorandum listing corrections to be made on RF-7 or RF-8 shall be headed by the reference "Re: Correction on RF-7" or "Re: Correction on RF-8," as the case may be.

If it is determined that a person whose name was listed on RF-8 is eligible to execute an application for payment for a farm or farms in addition to those for which farm numbers have been listed on RF-8, the State office shall be advised of such fact by memorandum and requested to insert the farm number for each such additional farm on RF-8. No supplemental RF-8 should be prepared in such case.

If it is determined that a person whose name was listed on RF-8 is not eligible to execute an application for payment for a farm or farms for which farm numbers were listed on RF-8, the State office shall be advised of such fact by memorandum and requested to delete the farm number for each such farm from RF-8. No supplemental RF-7 should be prepared in such case unless the change involves a transfer of such person's name from RF-8 to RF-7.

If it is determined that a person is eligible to execute an application for payment for a farm or farms in addition to the farm for which the farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and a supplemental RF-8 shall be prepared.

If it is determined that a person whose name was listed on RF-7 is not eligible to execute an application for payment with respect to the farm for which a farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and requested to delete the name of such person and the farm number for such person from RF-7. No supplemental RF-7 should be prepared in such case.

If a person whose name was listed on RF-7 or RF-8 dies, and it is determined that an administrator or executor or the heirs of the deceased are eligible to execute an application for payment with respect to the farms in which such person had an interest, the appropriate card in the card file shall be corrected to show the name of such administrator, executor, or heirs. A memorandum setting forth the facts of the case shall be forwarded to the State office together with a request that the necessary substitution of names be made on the RF-7 or RF-8 on file in the State office. The memorandum must include the address of the administrator, executor, or heirs of the estate, as the case may be. No supplemental RF-7 or RF-8 shall be prepared in such cases.

If a person whose name was listed on RF-7 or RF-8 is adjudged incompetent, or if a person whose name was listed on RF-7 or RF-8 as administrator, executor, trustee, guardian, committee, receiver, conservator, or other fiduciary is discharged from his representative capacity, the card for such person shall be corrected and the State office shall be notified with respect to the corrections to be made on RF-7 or RF-8 in a manner similar to that set forth in the preceding paragraph.

E. ENTRY OF SERIAL NUMBERS ON NCR-317

After serial numbers have been entered on RF-7 and RF-8, such serial numbers shall be entered in section I, column (a) of NCR-317, opposite the names of the proper persons. Enter "X" opposite any person's name appearing in section I, column (a) of NCR-317, opposite which name no serial number has been entered. The entry of an "X" opposite any person's name will indicate that such person is not eligible to execute an application for payment in connection with the 1939 Agricultural Conservation Program.

F. CHECKING LISTS OF ELIGIBLES AGAINST REGISTER OF INDEBTEDNESS

As soon as possible after RF-7 and RF-8 have been completed for the county the names of the persons appearing on the Register of Indebtedness for the county shall be checked against the lists of eligibles. If a name which is listed on RF-7 or RF-8 appears on the Register of Indebtedness and the name appearing on RF-7 or RF-8 is that of the debtor, circle the serial number on RF-7 or RF-8. If additions to the Register of Indebtedness are received, check such additions against RF-7 and RF-8.

If the name on RF-7 or RF-8 is the same or similar to that of the name on the Register of Indebtedness and the applicant is not indebted, RF-2 shall be prepared in accordance with the instructions on the reverse side thereof. All Forms RF-2 prepared for a county shall be filed in serial number order in the county office to be attached to the appropriate applications for payment when such applications for payment are transmitted to the State office.

PART III. FARM COMPUTATION SHEETS

Form NCR-325 will be prepared for each NCR-317 covering farms participating in the 1939 Agricultural Conservation Program.

All entries made on NCR-325 from NCR-317 and the entries which are the result of computations must be made with indelible pencil.

Entries on all forms must be made in such a manner as to result in clear and legible entries on all copies of such forms. Legible entries are necessary for the reason that applications for payment will be prepared therefrom.

In making entries on NCR-325, enter whole numbers to the left of the decimal points and enter fractions to the right of the decimal points.

Whenever a computation results in a negative number, enter a zero (0) and not the negative number. For example, if 67.5 is to be subtracted from 46.5, enter zero (0) and not the negative number (-21.0).

Except as otherwise provided herein, all computations shall be carried to four decimal places and rounded to two decimal places. If a computation results in a number which contains more than four decimal places, disregard all figures beyond the fourth decimal place. In rounding numbers to two decimal places, fractions amounting to fifty ten-thousandths (0.0050) or less shall be dropped and fractions amounting to fifty-one ten-thousandths (0.0051) or more shall be con-

sidered as a hundredth of a unit. For example, if the result of a computation is

- (a) 8.4750, enter 8.47.
- (b) 8.4751, enter 8.48.

A. PREPARATION OF FARM COMPUTATION SHEETS

1. Enter the State and county code and farm number in the upper right-hand corner of NCR-325. Obtain such data form NCR-317.
2. Make entries in section I of NCR-325 as follows:

a. Column (b)—Corn.

- (1) Make entries in column (b) **only** if the farm is in the commercial corn-producing area.
- (2) Obtain the entry for item 1 (b) from section IV, item 1 (i) of NCR-317. If the letters "N. A." have been entered in section IV, item 1 (i) of NCR-317 enter the letters "N. A." in item 1 (b).
- (3) Obtain the entry for item 2 (b) from section IV, item 1 (h) of NCR-317.
- (4) Obtain the entry for item 3 (b) from section IV, item 1 (j) of NCR-317.

b. Column (c)—Wheat.

- (1) Obtain the entry for item 1 (c) from section IV, item 2 (i) of NCR-317. If the letters "N. A." have been entered in section IV, item 2 (i) of NCR-317 enter the letters "N. A." in item 1 (c).
- (2) Obtain the entry for item 2 (c) from section IV, item 2 (h) of NCR-317.
- (3) Obtain the entry for item 3 (c) from section IV, item 2 (j) of NCR-317.

c. Column (d)—Tobacco.

- (1) Enter in the heading of column (d) the name of the type of tobacco appearing in section IV, item 3 (a) of NCR-317. Enter in the heading of column (d) below the name of the type of tobacco the applicable rate of payment per pound. The rates of payment are \$0.008 for burley, \$0.014 for dark air-cured, and \$0.01 for cigar filler and binder.
- (2) Obtain the entry for item 1 (d) from section IV, item 3 (i) of NCR-317.
- (3) Obtain the entry for item 2 (d) from section IV, item 3 (h) of NCR-317.
- (4) Obtain the entry for item 3 (d) from section IV, item 3 (j) of NCR-317.

d. Column (e)—Potatoes:

- (1) If the farm is **not** in the commercial potato-producing area make no entries in column (e). Likewise, if the farm is in the commercial potato-producing area and also in the commercial vegetable-producing area and a potato acreage allotment was **not** established for the farm, make no entries in column (e).

- (2) Obtain the entry for item 1 (e) from section IV, item 4 (i) of NCR-317.
- (3) If a potato-acreage allotment has been established for the farm, obtain the entry for item 2 (e) from section IV, item 4 (h) of NCR-317. If a potato-acreage allotment has **not** been established for the farm, obtain the entry for item 2 (e) from the circled entry in section IV, item 4 (b) of NCR-317.
- (4) Obtain the entry for item 3 (e) from section IV, item 4 (j) of NCR-317.

e. Column (f)—Cotton.

- (1) If the name of any crop in section IV, column (a) of NCR-317 has been stricken and the name of a type of tobacco entered in lieu thereof, delete the word "Cotton" in the heading of section I, column (f) of NCR-325 and enter in lieu thereof the name of such type of tobacco. In such case entries in column (f) shall be made in a manner comparable to that used in making entries in column (d).
- (2) Obtain the entry for item 1 (f) from section IV, item 4 (i) of NCR-317.
- (3) Obtain the entry for item 2 (f) from section IV, item 4 (h) of NCR-317.
- (4) Obtain the entry for item 3 (f) from section IV, item 4 (j) of NCR-317.

f. Column (g)—Commercial Vegetables.

- (1) If the farm is **not** in the commercial vegetable-producing area make no entries in column (g).
- (2) Obtain the entry for item 1 (g) from section IV, item 5 (i) of NCR-317.
- (3) Obtain the entry for item 2 (g) from section IV, item 5 (h) of NCR-317. If the farm is in the commercial potato-producing area and in the commercial vegetable-producing area and a potato-acreage allotment was **not** established for the farm, the entry for item 2 (g) shall be obtained by adding the entries in section IV, items 4 (h) and 5 (h) of NCR-317.

g. Column (h)—General.

- (1) Obtain the entry for sugar beets in the heading of column (h) from section IV, item 8 (h) of NCR-317.
- (2) If the letters "N. A." have been entered in section IV, item 6 (i) of NCR-317 enter the letters "N. A." in the left half of item 1 (h).
- (3) Obtain the entry for item 3 (h) from section IV, item 6 (j) of NCR-317.

h. Column (i)—Total.

- (1) Obtain the entry for item 1 (i) from section IV, item 9 (i) of NCR-317.
- (2) Obtain the entry for item 2 (i) from section IV, item 9 (h) of NCR-317.

i. Column (j)—Restoration Land.

- (1) Entries for column (j) will be made only with respect to farms in Nebraska and South Dakota.
- (2) Obtain the entry for item 1 (j) from section X, item 1 (b) of NCR-317.
- (3) Obtain the entry for item 6 (j) from section X, item 1 (d) of NCR-317. Enter zero in item 6 (j) if the farm is in the wind-erosion area and no entry has been made in section X, item 1 (d) of NCR-317.

j. If the word "Idle" has been entered in section IV of NCR-317 write **in large letters** the word "IDLE" immediately below the State and county code and farm number of NCR-325.

3. Make entries in section II as follows:

- a. Obtain the entry for item 1 (b) from section IV, item 11 (h) of NCR-317.
- b. Obtain the entry for item 3 (b) from section III, column (c) opposite the letter "Y."
- c. Obtain the entry for item 4 (b) from section IV, item 5 (i) of NCR-317. The entry for item 4 (b) should be the same as the entry in section I, item 1 (g) of NCR-325.
- d. Obtain the entry for item 5 (b) from section IV, item 10 (h) of NCR-317.
- e. Enter in the spaces provided therefor in item 8 (a) the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from section III, column (f) of NCR-317.
- f. Enter in item 9 (a) in the spaces below the practice numbers in item 8 (a) the number of units of each of such practices. Obtain such entries from section III, column (g) of NCR-317.
- g. Enter in item 9 (b) the total number of soil-building practice units carried out. Obtain such entry from section III, column (g), on the "Total" line of NCR-317.

4. Make entries in section III as follows:

- a. Entries for section III will be made only with respect to farms in the wind-erosion area in Nebraska and South Dakota.
- b. Obtain the entry of item 1 (b) from section X, item 2 (d) of NCR-317. Enter zero in item 1 (b) if a zero or no entry has been made in section X, item 2 (d) of NCR-317.
- c. Obtain the entry for item 2 (b) from section X, item 3 (d) of NCR-317. Enter zero in item 2 (b) if a zero or no entry has been made in section X, item 3 (d) of NCR-317.
- d. Obtain the entry from item 3 (b) from section X, item 4 (d) of NCR-317. Enter zero in item 3 (b) if a zero or no entry has been made in section X, item 4 (d) of NCR-317.

5. Make entries in section IV as follows:

- a. Print the names and addresses of the persons whose names appear in section I of NCR-317 (including the names of

persons opposite whose names the letter "X" has been entered in column (a)) in the spaces provided therefor above the headings in columns (d), (e), (f); (g), (h), (i); and (j), (k), (l), respectively. If a person who was otherwise eligible to execute an application for payment, died or was declared incompetent by a court of competent jurisdiction prior to the execution of the application for payment, the names of his successors in interest shall be entered in section IV.

- (1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-317.
 - (2) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-317. Insert the word "and" between the names of such cosigners.
 - (3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
 - (4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.
 - (5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
 - (6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.
 - (7) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of _____, deceased," or "Agent for the heirs of _____, deceased."
- b. Where there are more than three persons who have an interest in the farm additional Forms NCR-325 shall be used. The State and county code and farm number shall be entered on such additional Forms NCR-325. However, no entries shall be made in sections I, II, and III.
- c. Enter in the space provided therefor above the printed name of each person, the serial number entered opposite such per-

son's name in section I, column (a) of NCR-317. If an "X" has been entered opposite any person's name, enter "X" above such person's name in section IV.

- d. Enter in item 3 (a) the name of the type of tobacco shown in the heading of column (d), section I. If entries have been made in section I, column (f) for a second type of tobacco delete the word "Cotton" in item 5 (a) and enter the name of the second type of tobacco.
- e. Obtain the entries for items 1, 2, 3, 4, 5, 6, 7, 8, and 9 for columns (e), (h), and (k) from section V, column (b) of NCR-317 from the subcolumns above which have been entered the initials of the persons whose names appear above columns (e), (h), and (k), respectively, of section IV of NCR-325. If percentage entries have been made in section V of NCR-317 on the same lines for all persons and all percentage entries for each person are the same make no entries in columns (e), (h), and (k) in items 1 to 9, inclusive, but enter such percentage in item 11 (e), 11 (h), or 11 (k).
- f. Make no entries in line 15.

6. After the entry work has been completed in connection with Forms NCR-325 a review shall be made of a sufficient number of such forms to assure accuracy.

B. COMPUTATION OF FARM COMPUTATION SHEETS

1. If the word "Idle" has been entered below the State and county code and farm number, make no computations with respect to columns (b), (c), (d), (e), (f), and (g) of section I, since no payments other than soil-building and restoration land payments will be made with respect to any farm which is idle in 1939.

In making computations in section I with respect to any of the columns (b), (c), (d), (e), (f), (g), and (j), if there are no allotment entries in line 1 for such column, make no computations for lines 4 and 5 for such column, and if there is no entry to be made in line 6 for any of such columns, make no computations for lines 7 and 8. Make computations with respect to section I of NCR-325 as follows:

a. Column (b)—Corn.

- (1) If the letters "N. A." have been entered in item 1 (b) make no computations in column (b) unless the entry in item 2 (b) is in excess of 8.0.
- (2) Obtain 4 (b) by multiplying 3 (b) by \$0.09.
- (3) Obtain 5 (b) by multiplying 1 (b) by 4 (b).
- (4) Obtain 6 (b) by subtracting from 2 (b) the entry in 1 (b). If the letters "N. A." have been entered in 1 (b), obtain 6 (b) by subtracting 8.0 from 2 (b).
- (5) Obtain 7 (b) by multiplying 3 (b) by \$0.40.
- (6) Obtain 8 (b) by multiplying 6 (b) by 7 (b).

b. Column (c)—Wheat.

- (1) If the letters "N. A." have been entered in item 1 (c) make no computations in column (c) unless the entry in item 2 (c) is in excess of 8.0.
- (2) Obtain 4 (c) by multiplying 3 (c) by \$0.17.
- (3) Obtain 5 (c) by multiplying 1 (c) by 4 (c).
- (4) Obtain 6 (c) by subtracting from 2 (c) the entry in 1 (c). If the letters "N. A." have been entered in 1 (c), obtain 6 (c) by subtracting 8.0 from 2 (c).
- (5) Obtain 7 (c) by multiplying 3 (c) by \$0.50.
- (6) Obtain 8 (c) by multiplying 6 (c) by 7 (c).

c. Column (d)—Tobacco.

- (1) Obtain 4 (d) by multiplying 3 (d) by the rate entered in the heading of column (d).
- (2) Obtain 5 (d) by multiplying 1 (d) by 4 (d).
- (3) Obtain the entry for 6 (d) as follows: Subtract from 2 (d) the entry in 1 (d). If the result of such subtraction is 10 percent or less of 1 (d), enter such result in 6 (d). If the result of such subtraction is more than 10 percent of 1 (d), enter in the left half of 6 (d), 10 percent of 1 (d) (expressed in hundredths of an acre) or one-tenth of an acre, whichever is larger. Enter to the right of such figure, separated by a dash, the result obtained by subtracting the entry in the left half of 6 (d) from the result obtained by subtracting from 2 (d) the entry in 1 (d). When two entries are made in 6 (d) the sum of such entries must equal the result obtained by subtracting from 2 (d) the entry in 1 (d).
- (4) Obtain the entry for 7 (d) as follows: If one entry has been made in 6 (d) enter 3 (d) multiplied by \$0.02. If two entries have been made in 6 (d) enter in the left half of 7 (d) the result obtained by multiplying 3 (d) by \$0.02 and enter to the right of such figure, separated by a dash, the result obtained by multiplying 3 (d) by \$0.08.
- (5) Obtain the entry for 8 (d) as follows: If one entry has been made in 7 (d) enter 6 (d) multiplied by 7 (d). If two entries have been made in 7 (d) enter the sum of the results obtained by multiplying the entry in the left half of 6 (d) by the entry in the left half of 7 (d) and the entry in the right half of 6 (d) by the entry in the right half of 7 (d).

d. Column (e)—Potatoes.

- (1) Obtain 4 (e) by multiplying 3 (e) by \$0.03.
- (2) Obtain 5 (e) by multiplying 1 (e) by 4 (e).
- (3) Obtain the entry for 6 (e) as follows: If an entry other than zero has been made in 1 (e) enter 2 (e) minus

1 (e). If no entry other than zero has been made in 1 (e) enter 2 (e) minus 3.0.

(4) Obtain 7 (e) by multiplying 3 (e) by \$0.30.

(5) Obtain 8 (e) by multiplying 6 (e) by 7 (e).

e. Column (f)—Cotton.

(1) If the word "Cotton" has been stricken from the heading of column (f) and the name of a type of tobacco entered in lieu thereof, computations with respect to column (f) shall be made in accordance with the instructions for making computations with respect to column (d).

(2) Obtain 4 (f) by multiplying 3 (f) by \$0.02.

(3) Obtain 5 (f) by multiplying 1 (f) by 4 (f).

(4) Obtain 6 (f) by subtracting from 2 (f) the entry in 1 (f).

(5) Obtain 7 (f) by multiplying 3 (f) by \$0.04.

(6) Obtain 8 (f) by multiplying 6 (f) by 7 (f).

f. Column (g)—Commercial Vegetables.

(1) Obtain 5 (g) by multiplying 1 (g) by 4 (g).

(2) Obtain 6 (g) by subtracting from 2 (g) the larger of 1 (e) and 3.0 acres.

(3) Obtain 8 (g) by multiplying 6 (g) by 7 (g).

g. Column (h)—General.

(1) Obtain 1 (h) by subtracting from 1 (i) the sum of the entries in 1 (b), 1 (c), 1 (d), 1 (e), 1 (f), 1 (g), and the entry for sugar beets in the heading of column (h).

(2) Obtain 4 (h) by multiplying 3 (h) by \$1.10.

(3) If the letters "N. A." **have not** been entered in 1 (h) obtain 5 (h) by multiplying 1 (h) by 4 (h). If the letters "N. A." **have** been entered in 1 (h) make no entry in 5 (h).

(4) If the letters "N. A." **have not** been entered in 1 (h) obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (i), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), and 6 (g). If the letters "N. A." **have** been entered in 1 (h) obtain 6 (h) by subtracting from 2 (i) the sum of the entries in 1 (f), 6 (b), 6 (c), 6 (d), 6 (e), 6 (f), 6 (g); and 20.0 acres.

(5) Obtain 7 (h) by multiplying 3 (h) by \$8.

(6) For farms in States other than Nebraska and South Dakota, obtain 8 (h) by multiplying 6 (h) by 7 (h). For farms in Nebraska and South Dakota the entry for 8 (h) will be the entry in 6 (h) times 7 (h) plus the sum of the entries in Section III, column (c).

h. Column (j)—Restoration Land.

(1) Obtain 5 (j) by multiplying 1 (j) by 4 (j).

(2) Obtain 8 (j) by multiplying 6 (j) by 7 (j).

2. Make computations with respect to section II of NCR-325 as follows:

a. Column (b)—Acres or Units.

- (1) Obtain 2 (b) by subtracting from 1 (b) the entry in section I, item 1 (i).
- (2) Determine that the entry in 9 (b) is equal to the sum of the entries on line 9, in column (a).

b. Column (c)—Amount.

- (1) Obtain 2 (c) by multiplying 2 (b) by \$0.50.
- (2) Obtain 3 (c) by multiplying 3 (b) by the county rate of payment for noncrop open pasture.
- (3) Obtain 4 (c) by multiplying 4 (b) by \$0.70.
- (4) Obtain 5 (c) by multiplying 5 (b) by \$2.
- (5) If the letters "N. A." have been entered in section I, item 1 (h), enter in 6 (c) the result obtained by multiplying section I, item 1 (h), by section I, item 4 (h). If the letters "N. A." have not been entered in section I, item 1 (h), make no entry in 6 (c).
- (6) Obtain 7 (c) by adding 2 (c), 3 (c), 4 (c), 5 (c), and 6 (c).
- (7) Obtain 9 (c) by multiplying 9 (b) by \$1.50.
- (8) Enter in 10 (c) the smaller of 7 (c) and 9 (c).

3. Make computations with respect to section III of NCR 325 as follows:

a. Column (c)—Amount of Deduction.

- (1) Obtain 1 (c) by multiplying 1 (b) by \$3.
- (2) Obtain 2 (c) by multiplying 2 (b) by \$3.
- (3) Obtain 3 (c) by multiplying 3 (b) by \$1.

4. Make computations with respect to section IV of NCR-325 as follows:

a. Column (b)—Net Payment.

- (1) Obtain 1 (b) by subtracting from section I, 5 (b) the entry in section I, 8 (b).
- (2) Obtain 2 (b) by subtracting from section I, 5 (c) the entry in section I, 8 (c).
- (3) Obtain 3 (b) by subtracting from section I, 5 (d) the entry in section I, 8 (d).
- (4) Obtain 4 (b) by subtracting from section I, 5 (e) the entry in section I, 8 (e).
- (5) Obtain 5 (b) by subtracting from section I, 5 (f) the entry in section I, 8 (f).
- (6) Obtain 6 (b) by subtracting from section I, 5 (g) the entry in section I, 8 (g).
- (7) Obtain 7 (b) by subtracting from section I, 5 (h) the entry in section I, 8 (h).
- (8) Obtain 8 (b) by subtracting from section I, 5 (j) the entry in section I, 8 (j).
- (9) Enter in 9 (b) the entry in section II, 10 (c).
- (10) Enter in 10 (b) the sum of the entries in 1 (b) to 9 (b), inclusive.

b. Column (c)—Net Deduction.

- (1) Obtain 1 (c) by subtracting from section I, 8 (b) the entry in section I, 5 (b).
- (2) Obtain 2 (c) by subtracting from section I, 8 (c) the entry in section I, 5 (c).
- (3) Obtain 3 (c) by subtracting from section I, 8 (d) the entry in section I, 5 (d).
- (4) Obtain 4 (c) by subtracting from section I, 8 (e) the entry in section I, 5 (e).
- (5) Obtain 5 (c) by subtracting from section I, 8 (f) the entry in section I, 5 (f).
- (6) Obtain 6 (c) by subtracting from section I, 8 (g) the entry in section I, 5 (g).
- (7) Obtain 7 (c) by subtracting from section I, 8 (h) the entry in section I, 5 (h).
- (8) Obtain 8 (c) by subtracting from section I, 8 (j) the entry in section I, 5 (j).
- (9) Enter in 10 (c) the sum of the entries in 1 (c) to 8 (c), inclusive.

c. Items 11 (b) and 11 (c).

- (1) Obtain 11 (b) by subtracting from 10 (b) the entry in 10 (c).
- (2) Obtain 11 (c) by subtracting from 10 (c) the entry in 10 (b).

d. Payments and deductions to applicants.

- (1) Obtain 1 (d) by multiplying 1 (b) by 1 (e).
- (2) Obtain 1 (f) by multiplying 1 (c) by 1 (e).
- (3) Obtain 1 (g) by multiplying 1 (b) by 1 (h).
- (4) Obtain 1 (i) by multiplying 1 (c) by 1 (h).
- (5) Obtain 1 (j) by multiplying 1 (b) by 1 (k).
- (6) Obtain 1 (l) by multiplying 1 (c) by 1 (k).
- (7) Obtain the entries for lines 2 to 8, inclusive, in columns (d), (f), (g), (i), (j), and (l) in the same manner as that employed in obtaining the entries for line 1.
- (8) Obtain 9 (d), 9 (g), and 9 (j) by multiplying 9 (b) by 9 (e), 9 (h), and 9 (k), respectively.
- (9) Obtain 11 (d) by subtracting from 10 (d) the entry in 10 (f).
- (10) Obtain 11 (f) by subtracting from 10 (f) the entry in 10 (d).
- (11) Obtain 11 (g) by subtracting from 10 (g) the entry in 10 (i).
- (12) Obtain 11 (i) by subtracting from 10 (i) the entry in 10 (g).
- (13) Obtain 11 (j) by subtracting from 10 (j) the entry in 10 (l).
- (14) Obtain 11 (l) by subtracting from 10 (l) the entry in 10 (j).
- (15) If the division of payments with respect to a farm is the same for all crops, soil-building practices, and the

restoration land goal, there will be no percentage entries in columns (e), (h), and (k) except on line 11. In such cases it will not be necessary to obtain entries for lines 1 to 10, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such cases, obtain 11 (d), 11 (g), and 11 (j) by multiplying 11 (b) by 11 (e), 11 (h), and 11 (k), respectively, and obtain 11 (f), 11 (i), and 11 (l) by multiplying 11 (c) by 11 (e), 11 (h), and 11 (k), respectively.

- (16) If **not more than** two persons have an interest in the farm.
 - (a) Obtain 12 (d) by subtracting from 11 (d) the entry in 11 (i).
 - (b) Obtain 12 (f) by subtracting from 11 (f) the entry in 11 (g).
 - (c) Obtain 12 (g) by subtracting from 11 (g) the entry in 11 (f).
 - (d) Obtain 12 (i) by subtracting from 11 (i) the entry in 11 (d).
- (17) If **more than** two persons have an interest in the farm and entries appear in line 11 only in the payment columns, or in line 11 only in the deduction columns for all persons, transfer the entries for each person in line 11 to line 12.
- (18) If **more than** two persons have an interest in the farm and entries appear in line 11 in both payment columns and deduction columns, proceed as follows:
 - (a) If an entry has been made in 11 (b), divide 11 (b) by the sum of 11 (d), 11 (g), and 11 (j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (d), 12 (g), and 12 (j) by multiplying the entries in 11 (d), 11 (g), and 11 (j) by this factor.
 - (b) If an entry has been made in 11 (c) divide 11 (c) by the sum of 11 (f), 11 (i), and 11 (l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 12 (a). Obtain the entries for 12 (f), 12 (i), and 12 (l) by multiplying 11 (f), 11 (i), and 11 (l) by this factor.
- (19) Obtain the entries for 13 (d), 13 (g), and 13 (j) from the following table of payment increases:

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule.

Amount of payment computed	Increase in payment	Amount of payment computed	Increase in payment
\$0.72 to \$0.73-----	\$0. 29	\$27.00 to \$27.99-----	\$9. 40
\$0.74 to \$0.76-----	. 30	\$28.00 to \$28.99-----	9. 60
\$0.77 to \$0.78-----	. 31	\$29.00 to \$29.99-----	9. 80
\$0.79 to \$0.81-----	. 32	\$30.00 to \$30.99-----	10. 00
\$0.82 to \$0.83-----	. 33	\$31.00 to \$31.99-----	10. 20
\$0.84 to \$0.86-----	. 34	\$32.00 to \$32.99-----	10. 40
\$0.87 to \$0.88-----	. 35	\$33.00 to \$33.99-----	10. 60
\$0.89 to \$0.91-----	. 36	\$34.00 to \$34.99-----	10. 80
\$0.92 to \$0.93-----	. 37	\$35.00 to \$35.99-----	11. 00
\$0.94 to \$0.96-----	. 38	\$36.00 to \$36.99-----	11. 20
\$0.97 to \$0.98-----	. 39	\$37.00 to \$37.99-----	11. 40
\$0.99 to \$1.99-----	. 40	\$38.00 to \$38.99-----	11. 60
\$2.00 to \$2.99-----	. 80	\$39.00 to \$39.99-----	11. 80
\$3.00 to \$3.99-----	1. 20	\$40.00 to \$40.99-----	12. 00
\$4.00 to \$4.99-----	1. 60	\$41.00 to \$41.99-----	12. 10
\$5.00 to \$5.99-----	2. 00	\$42.00 to \$42.99-----	12. 20
\$6.00 to \$6.99-----	2. 40	\$43.00 to \$43.99-----	12. 30
\$7.00 to \$7.99-----	2. 80	\$44.00 to \$44.99-----	12. 40
\$8.00 to \$8.99-----	3. 20	\$45.00 to \$45.99-----	12. 50
\$9.00 to \$9.99-----	3. 60	\$46.00 to \$46.99-----	12. 60
\$10.00 to \$10.99-----	4. 00	\$47.00 to \$47.99-----	12. 70
\$11.00 to \$11.99-----	4. 40	\$48.00 to \$48.99-----	12. 80
\$12.00 to \$12.99-----	4. 80	\$49.00 to \$49.99-----	12. 90
\$13.00 to \$13.99-----	5. 20	\$50.00 to \$50.99-----	13. 00
\$14.00 to \$14.99-----	5. 60	\$51.00 to \$51.99-----	13. 10
\$15.00 to \$15.99-----	6. 00	\$52.00 to \$52.99-----	13. 20
\$16.00 to \$16.99-----	6. 40	\$53.00 to \$53.99-----	13. 30
\$17.00 to \$17.99-----	6. 80	\$54.00 to \$54.99-----	13. 40
\$18.00 to \$18.99-----	7. 20	\$55.00 to \$55.99-----	13. 50
\$19.00 to \$19.99-----	7. 60	\$56.00 to \$56.99-----	13. 60
\$20.00 to \$20.99-----	8. 00	\$57.00 to \$57.99-----	13. 70
\$21.00 to \$21.99-----	8. 20	\$58.00 to \$58.99-----	13. 80
\$22.00 to \$22.99-----	8. 40	\$59.00 to \$59.99-----	13. 90
\$23.00 to \$23.99-----	8. 60	\$60.00 to \$185.99-----	14. 00
\$24.00 to \$24.99-----	8. 80	\$186.00 to \$199.99-----	(¹)
\$25.00 to \$25.99-----	9. 00	\$200.00 and over-----	(²)
\$26.00 to \$26.99-----	9. 20		

¹ Increase to \$200.00.² No increase.

(20) Enter in 14 (d), 14 (g), and 14 (j) the sum of the entries in 12 (d) and 13 (d), 12 (g) and 13 (g), and 12 (j) and 13 (j), respectively.

5. After the computation work has been completed in connection with Forms NCR-325 a review shall be made of a sufficient number of such forms to assure accuracy.

C. TRANSMITTAL OF FARM COMPUTATION SHEETS TO STATE OFFICE

The minimum number of farm computation sheets which may be included in the first transmittal and the number of transmittals which may be made shall be fixed by the State committee.

All farm computation sheets, whether "Payment" or "No payment," shall be listed on RF-10 entitled "Transmittal Sheet for Forms -----." RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the farm numbers are entered in Section I of RF-10,

the farm computation sheets being transmitted shall be arranged in order by minor civil division and farm number. If there are more than 40 farm computation sheets for any minor civil division the farm numbers of such farm computation sheets shall not be listed on the same sheet of RF-10 with the farm numbers for farm computation sheets for other minor civil divisions, unless the total number of farm computation sheets for the two or more minor civil divisions is less than 75, in which case the farm numbers of the farm computation sheets for such minor civil divisions may be listed on one sheet of RF-10. For the purpose of checking in the State office it is undesirable to list the farm numbers of farm computation sheets in one minor civil division with those of another, unless the farm numbers of the farm computation sheets for both minor civil divisions may be listed on one sheet of RF-10.

The original and the first copy of NCR-325 and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copies of the farm computation sheets and Forms RF-10 shall be filed in the county office. The county office copies of farm computation sheets shall be filed by transmittals in farm number order.

In the event an error is discovered in a farm computation sheet after such farm computation sheet has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum explaining the nature of the correction desired and the reasons therefor. Reference shall be made to the minor civil division code and the farm number of the farm computation sheet and to the sheet number of RF-10 on which the farm number of such farm computation sheet was listed in order that the incorrect farm computation sheet may be readily located. If it is deemed advisable, a corrected farm computation sheet may be submitted with the memorandum to replace the incorrect farm computation sheet.

D. HANDLING SUSPENDED FARM COMPUTATION SHEETS

All data appearing on farm computation sheets will be carefully checked in the State office. Wherever possible, errors made by the county office on the farm computation sheets will be corrected in the State office. Farm computation sheets which cannot be corrected will be returned to the county office for correction. After all farm computation sheets have been checked in the State office, a copy of RF-10 will be returned to the county office.

If an error on a farm computation sheet is corrected in the State office, corrections will be made on both the original and the copy of NCR-325 in the State office. RF-4 will be prepared in the State office and forwarded to the county office for each NCR-325 in connection with which a correction is made. Upon receipt of RF-4 for a farm computation sheet, the county office copies of the applicable farm computation sheet shall be corrected in accordance with the information shown on RF-4.

If an error on a farm computation sheet cannot be corrected in the State office, the original and the copy thereof will be returned to the county office together with RF-4 indicating the error on the farm computation sheet. The farm numbers of farm computation sheets which are returned to the county office will be listed in section II of the

copy of RF-10 returned to the county office. The farm computation sheets included in a transmittal which are not listed in section II of the copy of RF-10 returned to the county office may be considered as approved by the State office.

When farm computation sheets which have been returned to the county office for correction are ready for return to the State office such forms **shall be listed on the same sheet of RF-10** with farm computation sheets which are being transmitted to the State office for the first time. All farm computation sheets which were returned to the county office for correction shall be returned to the State office as soon as possible. If a new farm computation sheet is prepared to replace the farm computation sheet which was returned to the county office for correction, both forms shall be forwarded to the State office at the same time. There shall be entered on the old farm computation sheet the words "Replaced by corrected farm computation sheet." Such words should also be entered on the county office copy of the farm computation sheet, or such copy may be destroyed.

PART IV. APPLICATIONS FOR PAYMENT

When a representative sample of farm computation sheets has been received and approved in the State office, the rate of deduction for county association expenses will be determined and the county office will be notified of such rate of deduction and advised when applications for payment may be prepared and computed. No applications for payment with respect to any farm shall be prepared until the county office is advised by the State office that the farm computation sheet for such farm has been approved.

In preparing applications for payment for persons who are indebted to the United States Government or who have assigned all or a part of their payments on ACP-69, data for set-offs and assignments shall be entered in the following order.

1. Grants of aid.
2. Crop insurance advances.
3. Overpayments under agricultural conservation programs.
4. Overpayments under price adjustment programs, including failure to distribute 1935 Cotton Price Adjustment Payments.
5. Overpayments under sugar beet programs.
6. Overpayments under commodity contracts.
7. Indebtedness to Farm Security Administration.
8. Indebtedness to Farm Credit Administration.
9. Assignments.

A. PREPARATION OF APPLICATIONS FOR PAYMENT

Form NCR-326 shall be prepared for each person whose name is listed in section IV of NCR-325, if the serial number above such person's name is **smaller** than 7,000. Form NCR-327 shall be prepared for each person whose name is listed in section IV of NCR-325, if the serial number above such person's name is **greater** than 7,000. Do not prepare an NCR-326 or an NCR-327 for any person whose name is listed in section IV of NCR-325, if the letter "X" has been

entered above such person's name. Attach all forms NCR-326 or NCR-327 which are prepared for a farm to the NCR-325 covering such farm. In order that it may be readily determined whether an application has been prepared for a person, a check mark (✓) shall be entered to the right of each serial number above section IV of NCR-325 for which NCR-326 or NCR-327 is prepared.

1. Prepare NCR-326 as follows:

- a. Enter the State and county code, serial number, and farm number in the upper right-hand corner. Obtain the State and county code and the farm number from the upper right-hand corner of NCR-325. Obtain the serial number from section IV of NCR-325, above the printed name of the person for whom NCR-326 is being prepared.

b. Make entries in section II as follows:

- (1) Enter in lines 1, 2, and 3, columns (b), (c), (d), (e), (f), (g), (h), (i), and (j), and in the headings of such columns the entries in the corresponding lines and columns in section I of NCR-325.
- (2) Enter in line 4 in the applicable columns the applicant's percentage shares with respect to soil-depleting crops, restoration land goal, and soil-building practices. The percentage shares shall be obtained from section IV, column (e), (h), or (k) of NCR-325, above whichever column the name of the applicant has been entered. If a percentage share has been entered in section IV, items 11 (e), 11 (h), or 11 (k) of NCR-325, enter such percentage share in line 4, column (i) and make no other entries on line 4.

c. Make entries in section III as follows:

- (1) Obtain the entry for item 1 from section II, item 1 (b) of NCR-325.
- (2) Obtain the entry for item 2 from section II, item 3 (b) of NCR-325.
- (3) Obtain the entry for item 3 from section II, item 4 (b) of NCR-325.
- (4) Obtain the entry for item 4 from section II, item 5 (b) of NCR-325.
- (5) Obtain the entries for items 5 and 6 from the entries in section II, items 8 (a) and 9 (a), respectively, of NCR-325.
- (6) Obtain the entry for the "Total" column of item 6 from section II, item 9 (b) of NCR-325.
- (7) Obtain the entry for item 7 from section I, item 6 (j) of NCR-325.
- (8) Obtain the entry for item 8 from section III, item 1 (b) of NCR-325.
- (9) Obtain the entry for item 9 from section III, item 2 (b) of NCR-325.
- (10) Obtain the entry for item 10 from section III, item 3 (b) of NCR-325.

d. Make entries in section IV as follows:

- (1) Obtain the entry for item 1 (c) from section IV, line 14, column (d), (g), or (j) of NCR-325 above whichever column the name of the applicant has been entered.
- (2) Enter the rate of deduction for county association expenses in the space provided therefor in item 2 (a).
- (3) Print the name and address of the applicant in item 6 (a). Obtain such data from section IV of NCR-325. In printing the name of any person, such name shall be printed in accordance with the instructions contained herein for printing names on NCR-325.

e. Entries in section IV with respect to set-offs and assignments.

- (1) Before the entries, if any, may be made in section IV, items 3, 4, and 5, it will be necessary that a determination be made whether the applicant is indebted to the United States Government and whether he has assigned part or all of his payment with respect to the farm on ACP-69. To determine whether the applicant is indebted to the United States Government, check the serial number of the application against RF-7. If the serial number of the application has been circled on RF-7, attach to the application the RF-12 prepared for the debtor. If RF-2 has been prepared for the applicant, attach such RF-2 to the application. If the applicant has made an assignment with respect to the farm, ascertain whether section III of ACP-69 has been executed by the assignee. If section III of ACP-69 has not been executed by the assignee, attach such form to the application.
- (2) Determine the priority of the set-offs and assignments involved and print in items 3, 4, and 5, in the order of priority, the name of the Government agency to which the applicant is indebted and the name and address of the assignee. A separate entry should be made for each RF-12 attached to the application.
 - (a) If the applicant is indebted to the United States Government, print the name of the agency to which he is indebted, i. e.: "Indebted to A. A. A." If the indebtedness arose out of an advance for a crop insurance premium enter following the words "Indebted to A. A. A." the words "1939 (or 1940) Crop Insurance Premium Advance." If the indebtedness arose out of a grant of aid, enter following the words "Indebted to A. A. A." the words "Grant of Aid."
 - (b) If an assignment was made print the name and address of the assignee and enter after the name of the assignee, preceded by a comma, the word "assignee," i. e., "John Doe, assignee."

- (3) Enter in column (b) opposite the name of the Government agency or opposite the name of the assignee, the amount of the indebtedness or the unpaid amount of the assignment.

2. Prepare NCR-327 as follows:

- a. Enter the State and county code, serial number, and farm number in the upper right-hand corner. Obtain the State and county code and the farm number from the upper right-hand corner of NCR-325. Obtain the serial number from section IV of NCR-325, above the printed name of the person for whom NCR-327 is being prepared.
- b. Make entries in sections I and II in the manner set forth in these instructions for making entries in sections II and III, respectively, of NCR-326.
- c. Make entries in section III of NCR-327 as follows:
 - (1) Obtain the entry for the "Payment" column, line 1, from section IV, line 14, column (d), (g), or (j), of NCR-325 above whichever column the name of the applicant has been entered.
 - (2) Obtain the entry for the "Deduction" column, line 1, from section IV, line 12, column (f), (i), or (l), of NCR-325 above whichever column the name of the applicant has been entered.
 - (3) If the applicant has made an assignment with respect to the farm, and section III of ACP-69 has not been executed by the assignee print in item 2 the name and address of the assignee. Enter in the space provided in item 2, below the "Deduction" block, the amount of the unpaid assignment.
 - (4) Print the name of the applicant in item 3. Obtain such data from section IV of NCR-325. In printing the name of any person, such name shall be printed in accordance with the instructions contained herein for printing names on NCR-325.

3. As Forms NCR-327 are prepared, check such forms against RF-8 as follows:

- a. Check the farm number on each NCR-327 against RF-8. Enter a check mark (✓) on the RF-8 to the right of the farm number which is shown on NCR-327 for the applicant. When all farm numbers opposite the name of a person on RF-8 have been checked, enter in the upper right-hand corner of the last NCR-327 which is checked against RF-8, to the left of the farm number, the number in **column (e)** of the RF-8 opposite the name of such person and encircle such entry.
- b. When the last NCR-327 for an application has been prepared, determine whether the applicant is indebted to the United States Government by checking the serial number of the

application against RF-8. If the serial number of the application has been circled on RF-8, attach to the application the RF-12 prepared for the debtor. If RF-2 has been prepared for the applicant, attach such RF-2 to the application.

- c. File the Forms NCR-327 which do not have a circled number in serial number order by farm number.
 - d. Remove from the file all Forms NCR-327 bearing the same serial number as that of an NCR-327 on which a circled number has been entered to the left of the farm number thereon. Determine that the number of Forms NCR-327 prepared is equal to the circled number which appears in the upper right-hand corner of the last NCR-327 which was checked against RF-8. Check the name of the applicant on all Forms NCR-327 bearing the same serial number to determine that all of such forms are for the same person and that the name of such person as it appears on each NCR-327 is the same. If any Forms NCR-327 for a serial number are missing and the corresponding Forms NCR-325 have been approved by the State office, prepare Forms NCR-327 in the regular manner. If the corresponding Forms NCR-325 have not been approved by the State office, remove the check marks opposite the farm numbers on RF-8 for the missing Forms NCR-327 and take such steps as are necessary to have the Forms NCR-325 approved by the State office, after which Forms NCR-327 will be prepared and handled in the regular manner.
 - e. Arrange Forms NCR-327 for each serial number in farm number order, and fasten all Forms NCR-327 bearing the same serial number together.
4. Preparation of NCR-327A:
- a. Enter in the upper right-hand corner the State and county code and serial number.
 - b. Enter in column (a) in consecutive order the farm numbers of all Forms NCR-327 bearing the same serial number.
 - c. For each NCR-327, opposite its respective farm number in column (a)
 - (1) Enter in column (b) the entry in the "Payment" column, Section III, item 1 of NCR-327.
 - (2) Enter in column (c) the entry in the "Deduction" column, section III, item 1 of NCR-327.
 - (3) Enter in column (e) the entry in the "Deduction" column in section III, item 2 of NCR-327.
 - (4) Enter in column (g) the name and address of the assignee as shown in section III, item 2 of NCR-327.
 - d. Enter the rate of deduction for county association expense in the space provided therefor on line 3 of NCR-327A.
 - e. If an RF-2 or RF-12 is attached to an NCR-327, attach such form to the NCR-327A bearing the same serial number.
 - (1) Determine the priority of the set-offs involved and print in items 4, 5, and 6, in the order of priority, the

name of the Government agency. A separate entry should be made for each RF-12 attached to the application.

- (a) If the applicant is indebted to the United States Government, print the name of the agency to which he is indebted, i. e., "Indebted to A. A. A." If the indebtedness arose out of an advance for a crop insurance premium enter following the words "Indebted to A. A. A." the words "1939 (or 1940) Crop Insurance Premium Advance." If the indebtedness arose out of a grant of aid, enter following the words "Indebted to A. A. A." the words "Grant of Aid."

- (2) Enter in column (c) opposite the name of the Government agency the amount of the indebtedness.

- f. Print in the space provided in section V, line 7 of NCR-327A, the name and address of the applicant. Obtain the name and address from RF-8. Determine that the name of the applicant as printed on NCR-327A is the same as that printed on Forms NCR-327 bearing the same serial number.

5. After the entry work in connection with Forms NCR-326, NCR-327, and NCR-327A has been completed, a review shall be made of a sufficient number of such forms to assure accuracy.

B. COMPUTATION OF APPLICATIONS FOR PAYMENT

1. Compute section IV of NCR-326 as follows:

- a. Obtain item 2 (c) by multiplying item 1 (c) by 100 percent minus the rate of deduction for county association expenses.
- b. If no entries for assignments or set-offs have been made in items 3 (b), 4 (b), and 5 (b), transfer the amount in item 2 (c) to item 6 (c).
- c. If entries for assignments or set-offs have been made in items 3 (b), 4 (b), or 5 (b), proceed as follows:
 - (1) Enter on the first line in item 3 (c) the smaller of the entries in item 2 (c) and item 3 (b).
 - (2) Enter on the second line in item 3 (c), the result obtained by subtracting from item 2 (c) the entry on the first line in item 3 (c).
 - (3) If no entries have been made in item 4 (b) or 5 (b), transfer the amount in the second line in item 3 (c) to item 6 (c).
 - (4) If entries have been made in item 4 (b) or 5 (b), obtain the entries for column (c) for lines 4 and 5 in the manner that the entries for line 3, column (c) are obtained. If line 4 is used and line 5 is not used, transfer the entry on the second line in 4 (c) to 6 (c). If line 5 is used, transfer the entry on the second line in 5 (c) to 6 (c).

2. Compute section V of NCR-327A as follows:

- a. Enter in item 1 (b) the sum of the entries in column (b).
- b. Enter in item 1 (c) the sum of the entries in column (c).
- c. Obtain item 2 (b) by subtracting from item 1 (b) the entry in item 1 (c).
- d. Obtain item 3 (b) by multiplying item 2 (b) by 100 percent minus the rate of deduction for county association expenses.
- e. If no entries for set-offs have been made in items 4 (c), 5 (c), or 6 (c), and if no entries for assignments have been made in column (e), transfer the amount in item 3 (b) to item 7 (h).
- f. If entries for set-offs have been made in items 4 (c), 5 (c), or 6 (c) and no entries for assignments have been made in column (e), proceed as follows:
 - (1) If an entry has been made in item 4 (c) and no entries have been made in items 5 (c) and 6 (c).
 - (a) Enter in item 4 (b) the entry in item 3 (b).
 - (b) Enter in item 4 (h) the smaller of the entries in items 4 (b) and 4 (c).
 - (c) Enter in item 7 (h) the result obtained by subtracting from item 4 (b) the entry in item 4 (c).
 - (2) If entries have been made in item 4 (c) and 5 (c) and no entry has been made in item 6 (c).
 - (a) Obtain the entries for item 4 (b) and 4 (h) as set forth in paragraph f (1).
 - (b) Enter in item 5 (b) the result obtained by subtracting from the entry in item 4 (b) the entry in item 4 (c).
 - (c) Enter in item 5 (h) the smaller of the entries in items 5 (b) and 5 (c).
 - (d) Enter in item 7 (h) the amount obtained by subtracting from the entry in item 5 (b) the entry in item 5 (c).
 - (3) If entries have been made in items 4 (c), 5 (c), and 6 (c).
 - (a) Obtain the entries for items 4 (b) and 4 (h) as set forth in paragraph f (1).
 - (b) Obtain the entries for items 5 (b) and 5 (h) as set forth in paragraph f (2).
 - (c) Obtain the entry for item 6 (b) by subtracting from the entry in item 5 (b) the entry in item 5 (c).
 - (d) Enter in item 6 (h) the smaller of the entries in items 6 (b) and 6 (c).
 - (e) Enter in item 7 (h) the amount obtained by subtracting from the entry in item 6 (b) the entry in item 6 (c).

g. If no entries for set-offs have been made in items 4 (c), 5 (c), and 6 (c), and entries for assignments have been made in column (e), proceed as follows:

- (1) Obtain the entry for column (d) for each line on which the name of an assignee appears in column (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.
- (2) Enter in column (f) on each line the smaller of the entries in columns (d) and (e).
- (3) Enter in item 1 (f) the sum of the entries in column (f).
- (4) If item 1 (f) is equal to or less than item 3 (b).
 - (a) Transfer to column (h) the entries in column (f).
 - (b) Enter in item 1 (h) the sum of the entries in column (h).
 - (c) Enter in item 7 (h) the result obtained by subtracting from item 3 (b) the entry in item 1 (h).
- (5) If item 1 (f) is greater than item 3 (b).
 - (a) Divide item 3 (b) by item 1 (f) and enter the factor so obtained (carried to six decimal places and rounded to four decimal places) above the heading of column (f).
 - (b) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor entered above the heading of column (f).
 - (c) Enter in item 1 (h) the sum of the entries in column (h) and determine that, except for the rounding of fractions, such entry is equal to the entry in item 3 (b).
 - (d) Enter zero in item 7 (h).

h. If entries for set-offs have been made in item 4 (c), 5 (c), or 6 (c) and entries for assignments have been made in column (e), proceed as follows:

- (1) Obtain the entries for items 4 (b), 4 (h), 5 (b), 5 (h), 6 (b), and 6 (h) in the manner set forth in paragraph f.
- (2) Enter in column (b) on the line immediately following the last set-off the result obtained by subtracting from the last entry in column (b) the last entry in column (c).
- (3) If the result of the subtraction as set forth in paragraph (2) is zero, enter zero in column (h) opposite the name of each assignee and enter zero in item 7 (h).
- (4) If the result of the subtraction as set forth in paragraph (2) is greater than zero proceed as follows:
 - (a) Obtain the entry for column (d) for each line on which the name of an assignee appears in col-

- umn (g) by multiplying the entry in column (b) on such line by 100 percent minus the rate of deduction for county association expenses.
- (b) Enter in column (f) on each line the smaller of the entries in columns (d) and (e).
 - (c) Enter in item 1 (f) the sum of the entries in column (f).
 - (d) If item 1 (f) is equal to or less than the result of the subtraction as set forth in paragraph (2).
 - (a-1) Transfer to column (h) the entries in column (f).
 - (a-2) Enter in item 1 (h) the sum of the entries in column (h).
 - (a-3) Enter in item 7 (h) the result obtained by subtracting from the last entry in column (b) the entry in item 1 (h).
 - (e) If item 1 (f) is greater than the result of the subtraction as set forth in paragraph (2).
 - (a-1) Divide the last entry in column (b) by item 1 (f) and enter the factor so obtained (carried to six decimal places and rounded to four decimal places) above the heading of column (f).
 - (a-2) Obtain the entries for column (h) by multiplying the entries in column (f) by the factor entered above the heading of column (f).
 - (a-3) Enter in item 1 (h) the sum of the entries in column (h) and determine that, except for the rounding of fractions, such entry is equal to the last entry in column (b).
 - (a-4) Enter zero in item 7 (h).

3. After the computation work has been completed in connection with Forms NCR-326 and NCR-327A a review shall be made of a sufficient number of such forms to assure accuracy.

4. Enter in section II, column (a) of RF-12 the notation "Set-off—1939 ACP" and the State and county code and serial number of the application in connection with which the set-off is made. Enter in section II, column (e) of RF-12 the amount of the set-off.

5. Remove from Forms NCR-326 and NCR-327A any forms ACP-69 and RF-12 attached thereto and return them to the proper files in the county office.

C. SIGNATURES OF PRODUCERS

After applications for payment have been prepared and the amounts of payment to be made thereunder have been computed and entered thereon, separate the payment applications from the no payment applications. The payment applications shall be signed by the applicants **in ink or indelible pencil**. Community meetings shall be held where practicable for the purpose of obtaining signatures on applications for payment. The notices of such meetings should em-

phasize the fact that the applicants should come prepared to check the accuracy of the data appearing on their applications for payment. At the meetings a member of the county committee or some other qualified person, together with the applicant, should carefully review the data on the application irrespective of whether it is a payment or no payment application. When the data have been determined to be correct, the applicant should be requested to sign payment applications in the space provided for his signature. Applicants should not be requested to sign no payment applications. However, the reason for the applicant's failure to earn a payment should be explained to him. A person who has an interest in only one farm in the county shall sign Form NCR-326 in section V. A person who has an interest in more than one farm in the county shall sign Form NCR-327A in section VI. **All persons should be requested to sign their names exactly as they have been printed, except that if a name has been incorrectly spelled, the producer should sign his name correctly and the spelling of the printed name should be changed.** The last copy of the application for payment should be given to the applicant. Payment applications which are not signed at community meetings should be mailed to applicants for signatures. When the application is mailed, the carbon paper should be removed and the first copy of the application should be filed in the county office. Payment applications which are mailed for signature must be accompanied by a letter containing the following:

Mr. _____,

DEAR COOPERATOR: Enclosed herewith are the original and two copies of your application for payment under the 1939 Agricultural Conservation Program covering the farm or farms in this county in which you have an interest. Please sign all three copies in ink or indelible pencil in the space indicated by a check mark (✓); enter the date of signing and return the original and one copy to Mr. _____, Chairman, _____ County Agricultural Conservation Committee, _____.

Before you sign this application for payment you should carefully examine all of the data shown thereon. If data for all farms in this county in which you have an interest are not included in this application for payment, or if you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately, together with the enclosed application for payment in order that any necessary corrections may be made before you affix your signature thereto.

In signing your name, please use the same spelling as is used in your printed name unless your name has been incorrectly spelled, in which case you should sign your name correctly and advise this office of the error in your printed name at the time you return the application for payment to this office. If your address is incorrectly shown on the application for payment, notify this office of the correct address at the time you return the signed application for payment to this office.

Very truly yours,

Chairman, _____ County Agricultural
Conservation Committee.

A copy of no-payment applications which are not discussed with applicants should be mailed to them accompanied by a letter setting forth the reason why the applicant failed to earn a payment. A

copy of such letter shall be filed with the original and the other copies of such no-payment application in the county office.

If the signature of an applicant is printed or is affixed by mark or in other than English script such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents; i. e., "John H. Doe" or "John Doe." The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner; i. e., "John H. Doe," "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating followed by his name and the words "sole proprietor"; i. e., "XYZ Company by John H. Doe, sole proprietor."

If the signature of an applicant in section V of an NCR-326 or in section VI of an NCR-327A is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the estate of -----, deceased" or "Agent for the heirs of -----, deceased." The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities.

1. An agent.

- a. John H. Doe by Richard Roe, agent.
- b. Jones and Smith, a partnership, by Richard Roe, agent.
- c. ABC Company by Richard Roe, agent.
- d. John Doe, agent for the heirs of Richard Roe, deceased.

2. An executor.

- a. John H. Doe, executor of the estate of Richard Roe, deceased.

3. An administrator.

- a. John H. Doe, administrator of the estate of Richard Roe, deceased.

4. A guardian or committee.

- a. John H. Doe, guardian (or committee) of the estate of Harry Roe, minor (or incompetent).

5. A receiver or liquidator.

- a. John H. Doe, receiver (or liquidator) of ABC Company, Inc.

6. A trustee.

- a. John H. Doe, trustee for the heirs of Richard Roe, deceased.

7. A State, county, or municipal officer.

- a. Douglas County, Mich., by John H. Doe, county commissioner.

8. A member of a partnership.
 - a. Smith and Jones, by John Smith, a partner.
9. An officer of a corporation.
 - a. ABC Company, Inc., by Richard Roe, president.

Check Forms NCR-326 and NCR-327A to determine that the signature of the applicant in section V of NCR-326 is the same as the printed name of the applicant and that the signature of the applicant in Section VI of NCR-327A is the same as the printed name of the applicant. If the printed name of the applicant and the signature of the applicant do not agree, determine whether such names refer to the same person and if so correct the printed name of the applicant to agree with the signature of the applicant. Any correction in the printed name of the applicant should be initialed by the member of the county committee who signs the certification of the county committee on the application for payment.

D. CERTIFICATION

After applications for payment have been properly signed they shall be certified by a member of the county committee who shall sign in section VI of NCR-326 and section VII of NCR-327A. Such signatures must be in ink or indelible pencil.

Each correction on an application for payment, other than entries in section IV of NCR-326 and in section V of NCR-327A which are the results of computations, must be initialed by the member of the county committee who certifies the application.

E. TRANSMITTAL OF APPLICATIONS FOR PAYMENT TO STATE OFFICE

The minimum number of applications for payment which may be included in a transmittal and the number of transmittals which may be made shall be fixed by the State office.

When payment applications have been signed and certified by a member of the county committee and are ready for transmittal to the State office, RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. **All data on RF-10 shall be typed.** Before the serial numbers of applications for payment being transmitted are entered in section I of RF-10, such applications shall be arranged in serial number order.

The original and the first copy of applications for payment and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copies of applications for payment shall be filed in the county office in serial number order. The county office copy of RF-10 shall be filed in the county office in sheet number order.

In the event an error is discovered in an application for payment after such application for payment has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum. Reference shall be made to the serial number of the application for payment and to the sheet number of RF-10 on which the application was listed.

F. HANDLING SUSPENDED APPLICATIONS FOR PAYMENT

All data appearing on applications for payment will be carefully checked in the State office. Wherever possible, errors made by the county office on applications for payment will be corrected in the State office. Applications for payment which cannot be corrected will be returned to the county office for correction. After applications for payment have been checked in the State office a copy of RF-10 will be returned to the county office.

If an error on an application for payment is corrected in the State office, corrections will be made on both the original and the copy of the application for payment in the State office. RF-4 will be prepared in the State office and forwarded to the county office for each application for payment in connection with which a correction is made. Upon receipt of RF-4 for an application for payment, the county office copy of the applicable application for payment shall be corrected in accordance with the information shown on RF-4.

If an error on an application for payment cannot be corrected in the State office, the original and copy thereof will be returned to the county office, together with RF-4 indicating the error on the application for payment. The serial numbers of applications for payment which are returned to the county office will be listed in section II of the copy of RF-10 returned to the county office. The applications for payment included in a transmittal which are not listed in section II of the copy of RF-10 returned to the county office may be considered approved by the State office.

When applications for payment which have been returned to the county office for correction are ready for return to the State office, such forms **shall be listed on the same sheet of RF-10** with applications for payment which are being transmitted to the State office for the first time. All applications for payment which are returned to the county office for correction shall be returned to the State office as soon as possible. If a new application for payment is prepared to replace the application for payment which was returned to the county office for correction, both forms shall be forwarded to the State office at the same time. There shall be entered on the old application for payment the words "Replaced by corrected application for payment." Such words should also be entered on the county office copy of the old application for payment or such copy may be discarded.

PART V. MAILING FARM COMPUTATION SHEETS AND APPLICATIONS FOR PAYMENT AND RELATED FORMS

If the forms to be mailed weigh four pounds or less such forms may be sent by the United States Postal Service without charge if it is indicated on the package that the Government free mailing privilege is being used. If the forms to be mailed weigh more than four pounds, they should be sent by parcel post, in which case the postage shall be prepaid. All forms which are being mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Administration. However, under no circumstances shall envelopes of the Agricultural Adjustment Administration be sent to applicants for their use in returning such forms.

PART VI. HANDLING OF CASES INVOLVING UNDELIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS, AND REFUNDS

A. UNDELIVERED CHECKS

Checks issued to applicants under the 1939 Agricultural Conservation Program must be returned to the Regional Disbursing Office which issued such checks under any of the following circumstances:

1. Failure to deliver check to payee within 21 days following the receipt thereof in the county office.
2. Death or incompetency of payee.
3. Refusal of payee to accept check.
4. Improper designation of payee's name on the check.
5. Amount of check differs from that shown on continuation sheet.
6. Amount of check exceeds amount due payee.
7. Question as to right of payee to receive check.
8. Payee indebted to the Agricultural Adjustment Administration.
9. Request by State office for return of check.

Each such check returned to the Regional Disbursing Office shall be accompanied by a letter signed by the treasurer of the county committee indicating the reason or reasons for the return of such check and a copy of such letter shall be forwarded to the State office at the same time. Reference should be made in this letter to the name of the applicant, the State and county code and serial number of the application for payment under which the check was issued, the administrative number of the continuation sheet on which the check was listed, and the check number of the check.

Checks which are mailed to payees in window envelopes provided by the Treasury Department and which are not delivered to the payees due to incorrect or insufficient address will be returned to the Regional Disbursing Office which issued such checks.

If a payee is located or decides to accept his check after it has been returned to the Regional Disbursing Office, it will be necessary that such payee submit to the State office a request for the return of the check before the State office will authorize the Regional Disbursing Office to forward the check to the payee. Such request must be signed by the payee and shall make reference to the State and county code and serial number of the application for payment under which the check was issued, the check number and amount of the check, and the present address of the payee.

B. LOST, STOLEN, OR DESTROYED CHECKS

If a check is lost, stolen, or destroyed, the Regional Disbursing Office which issued the check shall be notified of such fact immediately and a copy of the notification shall be forwarded to the State office. Such matters come within the exclusive jurisdiction of the Treasury Department.

If a check is found or recovered after the Regional Disbursing Office has been notified that such check was lost or stolen, the Regional

Disbursing Office shall be notified of such fact and requested to have the stoppage against such check removed. The payee should be advised that the check should not be presented for payment for at least seven days after the Regional Disbursing Office has been notified to remove the stoppage against the check in order that the Treasury Department will have had sufficient time to remove the stoppage against the check.

All correspondence with the Regional Disbursing Office concerning a check shall contain appropriate reference to the check number, amount and date of the check, and the name of the payee.

C. DECEASED OR INCOMPETENT APPLICANTS

1. If a person who signed an application for payment dies, or is declared incompetent by a court of competent jurisdiction, before the check issued under such application is received in the county office, the county office shall immediately notify the State office of such fact and request that the application for payment be returned to the county office for correction. When such application for payment is received in the county office, proceed as follows:

a. If an executor, administrator, guardian, or other representative of the estate has been appointed, a corrected application shall be prepared for such person. Such corrected application when properly signed shall be transmitted to the State office in the regular manner. The application prepared for the deceased or the incompetent shall be marked "canceled" and shall be filed in the county office.

b. If an executor, administrator, guardian, or other representative has not been appointed and no administration of the estate is contemplated, a corrected application shall be prepared for the heirs of the estate of the deceased or incompetent. Such corrected application when properly signed shall be transmitted to the State office in the regular manner. The application prepared for the deceased or incompetent shall be marked "canceled" and shall be filed in the county office.

2. If a person who signed an application for payment dies, or is declared incompetent by a court of competent jurisdiction, before the check issued under the application for payment for such person is cashed by the payee, such check shall be returned to the Regional Disbursing Office which issued the check, accompanied by a letter indicating the reason for the return of the check. A copy of this letter shall be sent to the State office. Any claim for the proceeds of the check must be made on Standard Form 1055 entitled "Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers, and Enlisted Men in the Military Service and Public Creditors of the United States."

If an administrator or executor of the estate of the deceased has been appointed or will be appointed, claim for the proceeds of the check should be made by such administrator or executor. If the amount of the check exceeds \$500, claim for the proceeds of such check may be made only by the administrator or executor. In the case of incompetency claim may be made only by a duly appointed and qualified

guardian or committee. If no administrator or executor of the estate of the deceased has been or will be appointed and the amount of the check is not in excess of \$500, claim for the proceeds of the check should be made by the heirs of the estate of the deceased or the creditors thereof, whoever have preference under the laws of the State in which the deceased was domiciled at the time of death. The brief of the laws of descent and distribution and the brief of the laws relating to the priority of claims of creditors furnished by the State committee for use in connection with the 1937 Agricultural Conservation Program, may be used in determining who should make claim for the proceeds of the check.

In the event the funeral expenses of the deceased were paid by someone other than the claimant and were not paid from funds belonging to the estate of the deceased, the person who paid the funeral expenses will be entitled to make claim for the proceeds of the check to the extent of such funeral expenses. In such cases there should be attached to the claim a receipt showing that the claimant paid the funeral expenses. If such person does not wish to file claim, he should execute part II of Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payment(s). Any other creditor of the estate of the deceased who does not wish to file claim should execute part II of Form ACP-73. Such waiver when properly executed should be attached to Form 1055.

If a claim is submitted by a person who is not of legal age, Letters of Guardianship must be procured; or a statement in the form of an affidavit by a person acquainted with the minor should be obtained, to the effect that such minor is accustomed to the payment and receipt of monies and that he is competent to receive the proceeds of the check for which claim is filed; or a statement in the form of an affidavit must be procured from a person showing his relationship to the minor, that such minor is in his care, custody, and control and that the proceeds of the check will be used for the maintenance and support of the minor. Such Letters of Guardianship or affidavits should be attached to Form 1055. Whether a person is of legal age may be determined by consulting the brief of the laws with respect thereto, furnished by the State committee.

In those cases where the amount of the check involved exceeds \$100, any claim filed by heirs of the estate of the deceased must be accompanied by a statement signed by the claimant as to whether there are any outstanding debts against the estate, or a listing of the various debts, the amounts thereof and the person to whom such debts are due. If the claim is filed by a preferred creditor, such claim must be accompanied by statement signed by a member of the family of the deceased who is in a position to know the facts to the effect that there are no other claims against the estate having an equal or greater degree of preference, or if the order of priority of debts is not known, the claim must be accompanied by a statement listing such claims.

In those cases where it appears that a widow or a widow and minor children are entitled to a share of the estate and there is a claim against the estate for funeral expenses or expenses of last illness and the laws of the State relating to the priority of claims of creditors do not clearly establish the priority of one of such claims, the creditor may execute part II of ACP-73, or the widow may execute part I

of ACP-73 on behalf of herself and the minor children in order to facilitate the approval of the claim by the General Accounting Office. Form ACP-73, when properly executed by the creditor or the widow should be attached to Form 1055.

a. If claim for the proceeds of the check is to be made by an executor, administrator, guardian, or committee, Standard Form 1055 shall be prepared in duplicate as follows:

- (1) Enter the name of the State and county in the spaces provided therefor in the upper left-hand corner of the form.
- (2) Enter in paragraph 1 the name of the executor, administrator, guardian, or committee making the claim; his street, city, county, and State address; the date of death or incompetency; the name of the deceased or incompetent; the applicable pronoun; the city, county, and State in which the deceased or incompetent had his domicile at the time of death or incompetency; and whether the estate is that of a person who died testate or intestate or a person who was declared incompetent. If the deceased left no will he died intestate and if he left a will he died testate.
- (3) Enter in paragraph 2 in the spaces provided therefor the applicable pronouns and the words "Public creditor under 1939 A. C. P., Application for Payment" followed by the State and county code and serial number of the application for payment.
- (4) Enter in paragraph 3 in the spaces provided therefor the applicable pronouns, and the amount due the deceased or incompetent for participation in the 1939 Agricultural Conservation Program in words and in figures.
- (5) Enter in paragraph 4 the applicable pronoun; the check number, the name of the drawer of the check (G. F. Allen), the symbol number on such check, and the amount thereof in figures.
- (6) Enter in paragraph 5 the capacity in which the claimant is acting (executor, administrator, guardian, or committee); the name of the court (probate, district, county, etc.); the name of the county and State in which the court which issued to the claimant his letters of authority is located; and the name, address, and relationship of the relative or creditor responsible for administration upon the estate.
- (7) Make no entries in paragraph 6.
- (8) The representative of the estate should sign in the space provided for the signature of the applicant on the reverse side of Form 1055 and his signature should be witnessed. The certificate of two corroborating witnesses and the notary public immediately below the spaces provided for the signature of the applicant need be executed only if the letters of authority fail to show the date of death or incompetency and the domicile of the deceased or incompetent. When a short-form certificate of the letters of authority is used, care should be taken to see that such information is entered thereon by the clerk of the court. A short-form certificate or a certified copy of the letters of authority should be attached to Form 1055. In the event the letters

of authority were issued 9 months before the filing of a claim, a certified statement should be secured over the signature of the judge or clerk of the court which issued the letters of authority showing that such letters are still in full force and effect. Such certification should be attached to Form 1055.

b. If claim for the proceeds of the check is to be made by the heirs or creditors of the estate, Form 1055 shall be prepared in duplicate as follows:

- (1) Complete Form 1055 through item 4 in the manner set forth in paragraph 2 (a), entering the name of the heir, or creditor making the claim in lieu of the name of the representative of the estate.
- (2) Make no entries in paragraph 5.
- (3) Enter in paragraph 6 (a) description of the assets of the estate other than the amount due from the Government and the approximate value thereof.
- (4) Enter in paragraph 6 (a) the relationship of the claimant to the deceased.
- (5) Enter in paragraph 6 (b) the word "Yes" or "No" in answer to the question as to whether the funeral expenses have been paid.
- (6) Enter in paragraph 6 (c) the name of the person who paid the funeral expenses, and the amount thereof.
- (7) Enter in paragraph 6 (d) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid out of funds belonging to the estate of the deceased.
- (8) Enter in paragraph 6 (e) the word "Yes" or "No" in answer to the question as to whether the funeral expenses were paid from the personal funds of the claimant.
- (9) Enter in paragraphs 6 (f), 6 (g), and 6 (h) the name, age, and address and the relationship to the deceased of the heirs of the estate. Whether a person is an heir of an estate shall be determined by consulting the brief of the laws of descent and distribution furnished to the county office by the State committee. Do not make any entries in paragraphs 6 (f), 6 (g), and 6 (h) if claim is being made only by creditors.
- (10) Indicate in paragraph 6 (i) whether any benefit, exemption, or allowance from the estate of the deceased has been made to the claimant and the extent thereof.
- (11) Enter in paragraph 6 (j) any additional facts upon which the claimant bases his claim for the proceeds of the check. If the claim is being made by heirs of the deceased and the amount of the check exceeds \$100 and there are no outstanding debts against the estate of the deceased, enter in paragraph 6 (j) the words, "There are no outstanding debts against the estate of the deceased."
- (12) The claimant should sign on the reverse side of the form in the space provided for the signature of the applicant and the signature should be witnessed. Also, the certificate of the two corroborating witnesses must be com-

pletely executed and signed by such witnesses. The certificate of the notary public must be completely executed and his signature entered in the space provided therefor.

- (13) If claim is being made by the heirs of the estate of the deceased, each person whose name appears in paragraph 6 as an heir of the estate should sign Form 1055 as a claimant, or authorize an agent to sign on his behalf. Where an agent signs on behalf of a claimant, a duly executed power of attorney authorizing him to represent the claimant must be attached to Form 1055. If one or more of the heirs of the estate fail to sign Form 1055, the share of such heir or heirs in the payment due the estate will be withheld.

Care should be taken to see that Form 1055 is executed in every detail and in accordance with the instructions set forth herein. Failure to execute such form properly will result in the suspension of the claim and consequent delay in effecting settlement thereon. When Form 1055 has been properly executed, it shall be forwarded to the State office together with related forms.

D. CLAIMS

Because of the administrative cost of handling claims, the filing of claims could be discouraged where the amount involved is not substantial. The responsibility of determining whether a claim should be recommended for payment is the responsibility of the county committee. The recommendation by the county committee for the approval of any claim should include a detailed explanation of the reason for the correction. After a claim has been handled in accordance with these instructions it will be transmitted to the State office for a determination as to its acceptability and for the preparation of the necessary forms and schedules. If the State committee determines that an investigation should be made, the approval of the claim will depend on the result of the investigation.

1. Claims of the following types will be allowed by the State committee if properly substantiated and approved by the county committee.

- a. **Death or incompetency.**—Claim by an eligible person for the proceeds of a check due a deceased or incompetent applicant.
- b. **Mechanical errors in State or county offices.**—Claim by an applicant where a mechanical error was made in the State or county office.
- c. **Reclassification of land.**—Claim by an applicant where an error was made in the classification of the land in his farm.
- d. **Use of improper form.**—Claim by an applicant where an error was made by the county office in preparing a multiple application for payment for him instead of a single application for payment or vice versa.
- e. **Error in measurement.**—Claim by an applicant where an error was made by the farm reporter in measuring his farm or an error was made by clerical assistants in the county office

in computing the acreage in the farm from the measurements therefor.

f. **Error in division of payment.**—Claim by an applicant where an error was made in the division of the payment for the farm. Claims of this nature cannot be approved by the State committee until the amount of the overpayment is recovered by refund or set-off. However, such claims should be submitted promptly to the State office so that there will be a timely filing of the claim.

g. **Erroneous set-off.**—Claim by an applicant where a set-off was erroneously made against his payment.

h. **Misdelivery of check.**—Claim by an applicant where his check was delivered to and cashed by another person.

i. **Submission of farm computation sheets and applications for payment after closing date.**—The final dates for the acceptance of farm computation sheets and applications for payment by the State office will be set by the State committee. These dates shall be the **final** dates for the acceptance of forms and must be adhered to by the county committees. An exception may be made of this rule if it can be definitely established that failure to submit a farm computation sheet or a signed application was not due to negligence on the part of the applicant. Farm computation sheets or applications for payment submitted after the closing date for the acceptance thereof shall be treated as claims, and any such claim will be allowed, provided:

(1) The statement of claim by the applicant clearly indicates that the failure to submit such form was not due to negligence on his part.

(2) The allowance of such claim is recommended in writing by the county committee and such recommendation clearly indicates that the failure to submit the form was not due to negligence on the part of the applicant.

2. **Miscellaneous claims.**—Claims which do not come within the classifications of paragraph 1, if considered meritorious by the county committee, may be transmitted to the State committee for consideration.

3. **Underpayments.**—a. If the check represents less than the amount due the applicant, deliver the check to such applicant and advise him that the acceptance thereof will not prejudice his claim for any additional payment to which he may be entitled.

b. Obtain a statement of claim in writing over the signature of the claimant. In the event the claim is based on a change in basic agricultural data, the statement of claim must set forth clearly the change and the reason therefor. The check number, amount, and the disposition of the check received must be included in the statement of claim.

c. Prepare a statement for the signature of the county committee, clearly setting forth the changes and the reasons for such changes.

d. If the claim is found to be acceptable, prepare a corrected farm computation sheet for the applicable farm and a corrected application for payment for the claimant. Such corrected application for payment shall bear the same serial number as the original application

Issued August 3, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION SHEETS, APPLICATIONS
FOR PAYMENT AND RELATED FORMS UNDER THE 1939 AGRICULTURAL CONSERVATION
PROGRAM IN BOONE COUNTY, INDIANA.

The instructions contained in form NCR-325(II) for the regular 1939 Agricultural Conservation Program shall be followed in Boone County except for changes in such instructions as are indicated herein.

PART I. General

Where reference is made to a particular form, it shall be construed as referring to the corresponding Boone County form.

PART II. Preparation of Lists of Names of Persons Eligible to Execute Applications for Payment.

The instructions in NCR-325(II) Part II, page 4, shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form.

PART III. Farm Computation Sheets.

Form NCR-325B will be prepared for each NCR-317 covering farms participating in the 1939 Boone County, Indiana Agricultural Conservation Program.

All entries made on NCR-325B from NCR-317 and the entries which are the result of computations must be made with indelible pencil.

Entries on all forms must be made in such a manner as to result in clear legible entries on all copies of such forms. Legible entries are necessary for the reason that applications for payment will be prepared therefrom.

Whenever a computation results in a negative number, enter a zero (0) and not the negative number. For example, if 57.5 is to be subtracted from 21.0, enter zero (0) and not the negative number (-21.0).

Except as otherwise provided herein, all computations shall be carried to four decimal places and rounded to two decimal places. If the computation results in a number which contains more than four decimal places disregard all figures beyond the fourth decimal place. In rounding numbers to two decimal places, fractions amounting to fifty ten thousandths (0.0050) or less shall be dropped and fractions amounting to fifty one ten thousandth (0.0051) or more shall be considered as a hundredth of a unit. For example, if the result of a computation is

- (a) 8.4750 enter 8.47
- (b) 8.4751 enter 8.48

A. PREPARATION OF FARM COMPUTATION SHEETS

1. Enter the farm number after the State and county code number in the upper right-hand corner of NCR-325E. Obtain such data from NCR-317.

2. Make entries in Section I of NCR-325B as follows:

a. Column (b) - Corn

- (1) Obtain the entry for item 1(b) from Section IV, item 1(a) of NCR-317.
- (2) Obtain the entry for item 2(b) from Section IV, item 1(i) of NCR-317. If the letters "N.A." have been entered in Section IV, item 1(i) of NCR-317 enter the letters "N.A." in item 2(b).
- (3) Obtain the entry for item 4(b) from Section IV, item 1(h) of NCR-317.
- (4) Obtain the entry for item 5(b) from Section IV, item 1(j) of NCR-317.

b. Column (c) - Wheat

- (1) Obtain the entry for item 1(c) from Section IV, item 2(a) of NCR-317.
- (2) Obtain the entry for item 2(c) from Section IV, item 2(i) of NCR-317. If the letters "N.A." have been entered in Section IV, item 2(i) of NCR-317, enter the letters "N.A." in item 2(c).
- (3) Obtain the entry for item 4(c) from Section IV, item 2(h) of NCR-317.

- (4) Obtain the entry for item 5(c) from Section IV, item 2(j) of NCR-317.

c. Column (d) - General

- (1) If the letters "N.A." have been entered in Section IV, item 6(i) of NCR-317 enter the letters "N.A." in the left half of item 2(d).
- (2) Obtain the entry for item 5(d) from Section IV, item 6(j) of NCR-317.

d. Column (e) - Total

- (1) Obtain the entry for item 1(e) from Section IV, item 9(a) of NCR-317.
- (2) Obtain the entry for item 2(e) from Section IV, item 9(i) of NCR-317.
- (3) Obtain the entry for item 4(e) from Section IV, item 9(h) of NCR-317.

- e. If the word "Idle" has been entered in Section IV of NCR-317 write in large letters the word "IDLE" immediately below the State and county code and farm number of NCR-325B.

3. Make entries in Section II as follows:

- a. Obtain the entry for item 1(b) from Section IV, item 11(h) of NCR-317.
- b. Obtain the entry for item 3(b) from Section IV, item 10(h) of NCR-317.
- c. Obtain the entry for item 4(b) from Section III, column (c) opposite the letter "Y" on NCR-317.
- d. Enter in the spaces provided therefor in item 7(a) the practice numbers of the soil-building practices carried out on the farm. Obtain such entries from Section III, column (f) of NCR-317.
- e. Enter in 8(a) in the spaces below the practice numbers the number of units of each of such practices. Obtain such entries from Section III, column (g) of NCR-317.
- f. Enter in item 8(b) the total number of soil-building practice units carried out. Obtain such entry from Section III, column (g) on the "Total" line of NCR-317.

4. Make entries in Section III as follows:

a. Print the names and addresses of the persons whose names appear in Section I of NCR-317 (including the names of persons opposite whose names the letter "X" has been entered in column (a) in the spaces provided therefor above the headings in columns (d), (e), (f), (g), (h), (i), and (j), (k), (l), respectively. If a person who was otherwise eligible to execute an application for payment, died or was declared incompetent by a court of competent jurisdiction prior to the execution of the application for payment, the names of his successors in interest shall be entered in Section III.

- (1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-317.
- (2) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-317. Insert the word "and" between the names of such cosigners.
- (3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
- (4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.
- (5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
- (6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.

(7) In the case of an agent, print the name of the principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words, "Agent for the estate of _____, deceased," or "Agent for the heirs of _____, deceased."

b. Where there are more than three persons who have an interest in the farm additional Forms NCR-325B shall be used. The farm number shall be entered after the State and county code number on such additional Forms NCR-325B. However, no entries shall be made in Sections I and II.

c. Enter in the space provided therefor above the printed name of each person, the serial number entered opposite such person's name in Section I, column (a) of NCR-317. If an "X" has been entered opposite any person's name, enter "X" above such person's name in Section III.

d. Obtain the entries for items 1, 2, 3, and 4 for columns (e), (h), and (k) from Section V, column (b) of NCR-317 in the subcolumns above which have been entered the initials of the persons whose names appear above columns (e), (h), and (k), respectively of Section III of NCR-325B. If percentage figures have been made in Section V of NCR-317 on the same lines for all persons and all percentage entries for each person are the same, make no entries in columns (e), (h), and (k), in items 1 to 4, inclusive, but enter such percentage in items 5(e), 6(h) or 6(k).

5. After the entry work has been completed in connection with forms NCR-325B a review shall be made of a sufficient number of such forms to assure accuracy.

B. COMPUTATION OF FARM COMPUTATION SHEETS.

1. If the word "Idle" has been entered below the State and county code and farm number, make no computations with respect to columns (b) and (c) of Section I and make no computations with respect to column (d) of Section I unless the farm is a non-general allotment farm since no payments other than soil-building payments will be made with respect to any farm which is idle in 1939.

In making computations in Section I with respect to columns (b) and (c), if the letters "N.A." have been entered in line 2 for such column make no computations for lines 6, 7, 8, 9, and 10 for such column, and if there is no entry to be made in line 14 for any of such columns, make no computations for lines 11, 12, 13, and 15.

Make computations with respect to Section I of NCR-325B as follows.

a. Column (b) - Corn

- (1) If the letters "N.A." have been entered in item 2(b) make no computations in column (b) unless the entry in 4(b) is in excess of 8.0.
- (2) Obtain 3(b) by subtracting from 1(b) the entry in 2(b).
- (3) Obtain 6(b) by multiplying 5(b) by \$0.25.
- (4) Obtain 7(b) by multiplying 3(b) by 6(b).
- (5) Obtain 8(b) by multiplying 5(b) by \$0.03.
- (6) Obtain 9(b) by multiplying 2(b) by 8(b).
- (7) Obtain 10(b) by adding to 7(b) the entry in 9(b).
- (8) Obtain 11(b) by dividing 10(b) by 3(b). If the letters "N.A." have been entered in 2(b) make no computation for 11(b).
- (9) Obtain 12(b) by multiplying 5(b) by \$0.40.
- (10) Obtain 13(b) by taking the smaller of the entries in 11(b) and 12(b). If the letters "N.A." have been entered in 2(b) enter in 13 (b) the entry in 12(b).
- (11) Obtain 14(b) by subtracting from 4(b) the entry in item 2(b). If the letters "N.A." have been entered in 2(b) enter 4(b) minus 8.0.
- (12) Obtain 15(b) by multiplying 14(b) by 13(b).

b. Column (c) - Wheat

- (1) If the letters "N.A." have been entered in item 2(c) make no computation in column (c) unless the entry in item 4(c) is in excess of 8.0.
- (2) Obtain 3(c) by subtracting from 1(c) the entry in item 2(c).
- (3) Obtain 6(c) by multiplying 5(c) by \$0.25.

- (4) Obtain 7(c) by multiplying 3(c) by 6(c).
- (5) Obtain 8(c) by multiplying 5(c) by \$0.06.
- (6) Obtain 9(c) by multiplying 2(c) by 8(c).
- (7) Obtain 10(c) by adding to 7(c) the entry in 9(c).
- (8) Obtain 11(c) by dividing 10(c) by 3(c). If the letters "N.A." have been entered in 2(c) make no computations for 11(c).
- (9) Obtain 12(c) by multiplying 5(c) by \$0.50.
- (10) Obtain 13(c) by taking the smaller of items 11(c) and 12(c). If the letters "N.A." have been entered in 2(c) enter in 13(c) the entry in 12(c).
- (11) Obtain 14(c) by subtracting from 4(c) the entry in item 2(c). If the letters "N.A." have been entered in item 2(c), enter item 4(c) minus 8.0.
- (12) Obtain 15(c) by multiplying 14(c) by 13(c).

c. Column (d) - General

- (1) Obtain 2(d) by subtracting from 2(c) the sum of the entries in items 2(b) and 2(c). If the letters "N.A." have been entered in the left half of 2(d) enter the result of this computation in the right half of 2(d).
- (2) Obtain 3(d) by subtracting from item 3(c) the sum of the entries in items 3(b) and 3(c). If the letters "N.A." have been entered in 2(d) make no computations for 3(d), 6(d), 7(d), 8(d), 9(d), 10(d), and 11(d).
- (3) Obtain 6(d) by multiplying 5(d) by \$5.00.
- (4) Obtain 7(d) by multiplying 3(d) by 6(d).
- (5) Obtain 8(d) by multiplying 5(d) by \$0.50.
- (6) Obtain 9(d) by multiplying 2(d) by 8(d).
- (7) Obtain 10(d) by adding to 7(d) the entry in 9(d).
- (8) Obtain (d) by dividing 10(d) by the entry in 3(d).
- (9) Obtain 12(d) by multiplying 5(d) by \$8.00.

- (10) Obtain 13(d) by taking the smaller of the entries in 11(d) and 12(d). If the letters "N.A." have been entered in 2(d) enter in 13(d) the entry in 12(d).
- (11) If the letters "N.A." have not been entered in item 2(d), obtain 14(d) by subtracting from 4(e) the sum of items 2(e), 14(b), and 14(c). If the letters "N.A." have been entered in 2(d) obtain 14(d) by subtracting from 4(e) the sum of 20 acres and item 14(b) and 14(c).
- (12) Obtain 15(d) by multiplying 14(d) by 13(d).

d. Column (e) - Total

- (1) Obtain 3(e) by subtracting from 1(e) the entry in 2(e).

2. Make computations with respect to Section II of NC-325B as follows:

a. Column (b) - Acres or Units

- (1) Obtain 2(b) by subtracting from 1(b) the entry in Section I, item 2(e).
- (2) Determine that the entry in 3(b) is equal to the sum of the entries on line 8 in column (a).

b. Column (c) - Amount

- (1) Obtain 2(c) by multiplying 2(b) by \$0.50.
- (2) Obtain 3(c) by multiplying 3(b) by \$2.00.
- (3) Obtain 4(c) by multiplying 4(b) by \$0.20.
- (4) If the letters "N.A." have been entered in Section I, item 2(d), enter in 5(c) the result obtained by multiplying 5(b) by \$1.10 times the entry in Section I, 5(d). If the letters "N.A." have not been entered in Section I, item 2d, make no entry in 5(c).
- (5) Obtain 6(c) by adding 2(c), 3(c), 4(c), and 5(c).
- (6) Obtain 8(c) by multiplying 8(b) by \$1.50.
- (7) Enter in 9(c) the smaller of 6(c) and 8(c).

3. Make computations with respect to Section III of NC-325B as follows:

a. Column (b) - Net Payment.

- (1) Obtain 1(b) by subtracting from Section I, 10(a) the entry in Section I, 15(b).
- (2) Obtain 2(b) by subtracting from Section I, 10(a) the entry in Section I, 15(c).
- (3) Obtain 3(b) by subtracting from Section I, 10(a) the entry in Section I, 15(d).
- (4) Enter in 4(b) the entry in Section II, 9(c).
- (5) Enter in 5(b) the sum of the entries in 1(b) to 4(b) inclusive.

b. Column (c) - Net Deduction.

- (1) Obtain 1(c) by subtracting from Section I, 15(b) the entry in Section I, 10(b).
- (2) Obtain 2(c) by subtracting from Section I, 15(c) the entry in Section I, 10(c).
- (3) Obtain the entry in 3(c) by subtracting from Section I, 15(d) the entry in Section I, 10(d).
- (4) Enter in 5(c) the sum of the entries in 1(c) to 3(c) inclusive.

c. Net payment or net deduction for farm.

- (1) Obtain 6(b) by subtracting from 5(b) the entry in 5(c).
- (2) Obtain 6(c) by subtracting from 5(c) the entry in 5(b).

d. Payments and Deductions to Applicants.

- (1) Obtain 1(d) by multiplying 1(b) by 1(e).
- (2) Obtain 1(f) by multiplying 1(c) by 1(e).
- (3) Obtain 1(g) by multiplying 1(b) by 1(h).
- (4) Obtain 1(i) by multiplying 1(c) by 1(h).
- (5) Obtain 1(j) by multiplying 1(b) by 1(k).

- (6) Obtain 1(l) by multiplying 1(c) by 1(k).
- (7) Obtain the entries for lines 2 and 3 in columns (d), (f), (g), (i), (j) and (l) in the same manner as that employed in obtaining the entries for line 1.
- (8) Obtain 4(d), 4(g) and 4(j) by multiplying 4(b) by 4(e), 4(h), and 4(k), respectively.
- (9) Obtain 5(d), 5(f), 5(g), 5(i), 5(j), and 5(l) by adding the entries in such columns on lines 1 to 4, inclusive.
- (10) Obtain 6(d) by subtracting from 5(d) the entry in 5(f).
- (11) Obtain 6(f) by subtracting from 5(f) the entry in 5(d).
- (12) Obtain 6(g) by subtracting from 5(g) the entry in 5(i).
- (13) Obtain 6(i) by subtracting from 5(i) the entry in 5(g).
- (14) Obtain 6(j) by subtracting from 5(j) the entry in 5(l).
- (15) Obtain 6(l) by subtracting from 5(l) the entry in 5(j).
- (16) If the division of payments with respect to a farm is the same for all crops and soil-building practices, there will be no percentage entries in columns (e), (h), and (k), except on line 6. In such cases it will not be necessary to obtain entries for lines 1 to 5, inclusive, in columns (d), (f), (g), (i), (j), and (l). For such cases obtain 6(d), 6(g), and 6(j) by multiplying 6(b) by 6(e), 6(h), and 6(k), respectively, and obtain 6(f), 6(i), and 6(l) by multiplying 6(c) by 6(e), 6(h), and 6(k), respectively.
- (17) If not more than two persons have an interest in the farm,
 - (a) Obtain 7(d) by subtracting from 6(d) the entry in 6(i).
 - (b) Obtain 7(f) by subtracting from 6(f) the entry in 6(g).

(c) Obtain 7(g) by subtracting from 6(g) the entry in 6(f)

(d) Obtain 7(i) by subtracting from 6(i) the entry in 6(d)

(18) If more than two persons have an interest in the farm and entries appear in line 6, only in the payment columns, or in line 6 only in the deduction columns for all persons, transfer the entries for each person in line 6 to line 7.

(19) If more than two persons have an interest in the farm and entries appear in line 6 in both payment columns and deduction columns, proceed as follows:

(a) If an entry has been made in 6(b) divide 6(b) by the sum of 6(d), 6(g) and 6(j). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 7(a). Obtain the entries for 7(d), 7(g), and 7(j) by multiplying the entries in 6(d), 6(g) and 6(j) by this factor.

(b) If an entry has been made in 6(c) divide 6(c) by the sum of 6(f), 6(i), and 6(l). The factor so obtained shall be carried to six decimal places and rounded to four decimal places and entered in the space provided in 7(e). Obtain the entries for 7(f), 7(i), and 7(l) by multiplying 6(f), 6(i), and 6(l) by this factor.

(20) Obtain the entries for 8(d), 8(g), and 8(j) from the following table of payment increases:

TABLE OF INCREASE IN SMALL PAYMENTS

1. Any payment amounting to 71 cents or less shall be increased to \$1.00.
2. Any payment amounting to 72 cents or more shall be increased in accordance with the following schedule:

Amount of payment computed	Increase in payment	Amount of payment computed	Increase in Payment
\$0.72 to \$0.73 ----	\$0.29	\$27.00 to \$27.99 ----	\$9.40
\$0.74 to \$0.76 ----	.30	\$28.00 to \$28.99 ----	9.60
\$0.77 to \$0.78 ----	.31	\$29.00 to \$29.99 ----	9.80
\$0.79 to \$0.81 ----	.32	\$30.00 to \$30.99 ----	10.00
\$0.82 to \$0.83 ----	.33	\$31.00 to \$31.99 ----	10.20
\$0.84 to \$0.86 ----	.34	\$32.00 to \$32.99 ----	10.40
\$0.87 to \$0.88 ----	.35	\$33.00 to \$33.99 ----	10.60
\$0.89 to \$0.91 ----	.36	\$34.00 to \$34.99 ----	10.80
\$0.92 to \$0.93 ----	.37	\$35.00 to \$35.99 ----	11.00
\$0.94 to \$0.96 ----	.38	\$36.00 to \$36.99 ----	11.20
\$0.97 to \$0.98 ----	.39	\$37.00 to \$37.99 ----	11.40
\$0.99 to \$1.99 ----	.40	\$38.00 to \$38.99 ----	11.60
\$2.00 to \$2.99 ----	.80	\$39.00 to \$39.99 ----	11.80
\$3.00 to \$3.99 ----	1.20	\$40.00 to \$40.99 ----	12.00
\$4.00 to \$4.99 ----	1.60	\$41.00 to \$41.99 ----	12.20
\$5.00 to \$5.99 ----	2.00	\$42.00 to \$42.99 ----	12.40
\$6.00 to \$6.99 ----	2.40	\$43.00 to \$43.99 ----	12.60
\$7.00 to \$7.99 ----	2.80	\$44.00 to \$44.99 ----	12.80
\$8.00 to \$8.99 ----	3.20	\$45.00 to \$45.99 ----	13.00
\$9.00 to \$9.99 ----	3.60	\$46.00 to \$46.99 ----	13.20
\$10.00 to \$10.99 --	4.00	\$47.00 to \$47.99 ----	13.40
\$11.00 to \$11.99 --	4.40	\$48.00 to \$48.99 ----	13.60
\$12.00 to \$12.99 --	4.80	\$49.00 to \$49.99 ----	13.80
\$13.00 to \$13.99 --	5.20	\$50.00 to \$50.99 ----	14.00
\$14.00 to \$14.99 --	5.60	\$51.00 to \$51.99 ----	14.20
\$15.00 to \$15.99 --	6.00	\$52.00 to \$52.99 ----	14.40
\$16.00 to \$16.99 --	6.40	\$53.00 to \$53.99 ----	14.60
\$17.00 to \$17.99 --	6.80	\$54.00 to \$54.99 ----	14.80
\$18.00 to \$18.99 --	7.20	\$55.00 to \$55.99 ----	15.00
\$19.00 to \$19.99 --	7.60	\$56.00 to \$56.99 ----	15.20
\$20.00 to \$20.99 --	8.00	\$57.00 to \$57.99 ----	15.40
\$21.00 to \$21.99 --	8.40	\$58.00 to \$58.99 ----	15.60
\$22.00 to \$22.99 --	8.80	\$59.00 to \$59.99 ----	15.80
\$23.00 to \$23.99 --	9.20	\$60.00 to \$185.99 --	16.00
\$24.00 to \$24.99 --	9.60	\$186.00 to \$199.99 --	(1)
\$25.00 to \$25.99 --	10.00	\$200.00 and over ----	(2)
\$26.00 to \$111.99 --			

(1) Increase to \$200.00.

(2) No increase.

(21) Enter in 9(d), 9(g), and 9(j), the sum of the entries in 7(d) and 8(d); 7(g) and 8(g); and 7(j) and 8(j), respectively.

4. After the computation work has been completed in connection with forms NCR-325B, a review shall be made of a sufficient number of such forms to assure accuracy.

C. TRANSMITTAL OF FARM COMPUTATION SHEETS TO STATE OFFICE.

The instructions in NCR-323(II), Part III, Section C, Page 20 shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form.

D. HANDLING SUSPENDED FARM COMPUTATION SHEETS.

The instructions in NCR-323(II), Part III, Section D, Page 21, shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form.

PART IV. Applications for Payment.

When a representative sample of farm computation sheets has been received and approved in the State office, the rate of deduction for county association expenses will be determined and the county office will be notified of such rate of deduction and advised when applications for payment may be prepared and computed. No applications for payment with respect to any farm shall be prepared until the county office is advised by the State office that the farm computation sheet for such farm has been approved.

In preparing applications for payment for persons who are indebted to the United States Government or who have assigned all or a part of their payments on ACP-69, or AAA-372, data for set-offs and assignments shall be entered in the following order:

1. Grants of aid.
2. Crop insurance advances.
3. Overpayments under agricultural conservation programs.
4. Overpayments under price adjustment programs, including failure to distribute 1935 Cotton Price Adjustment Payments.
5. Overpayments under sugar beet programs.
6. Overpayment under commodity contracts.
7. Indebtedness to Commodity Credit Corporation.
8. Indebtedness to Farm Security Administration.
9. Indebtedness to Farm Credit Administration.
10. Assignments on ACP-69 or voluntary requests for set-offs on AAA-372 whichever is filed first in the county office. (When ACP-69 and AAA-372 are both filed in the county office with respect to the same payment only the first filed of such forms will be recognized.)

A. Preparation of Applications for Payment.

Form NCR-326B shall be prepared for each person whose name is listed in Section III of NCR-325B. If the serial number above such person's name is greater than 7,000, in addition to NCR-326B, there shall also be prepared form NCR-327B. Where the applicant has an interest in more than one farm in the county form NCR-326B for each of such farms shall be completed only for Sections II, III, and items 1, 3, and 4 of Section IV. Sections V and VI shall not be executed in such cases. Do not prepare an NCR-326B or an NCR-327B for any person whose name is listed in Section III of NCR-325B if the letter "X" has been entered above such person's name. Attach all forms NCR-326B and NCR-327B which are prepared for a farm to the NCR-325B covering such farm. In order that it may be readily determined whether an application has been prepared for a person, a check mark (✓) shall be entered to the right of each serial number above Section III of NCR-325B for which NCR-326B is prepared.

1. Prepare NCR-326B as follows:

- a. Enter the serial number and farm number after the State and county code in the upper right-hand corner. Obtain the farm number from the upper right-hand corner of NCR-325B. Obtain the serial number from Section III of NCR-325B above the printed name of the person for whom NCR-326B is being prepared.
- b. Make entries in Section II as follows:
 - (1) Enter in lines 1 and 2, columns (b), (c), (d), and (e) the entries in the corresponding lines and columns in Section I of NCR-325B. Enter in lines 3 and 4 columns (b), (c), (d), and (e), the entries in lines 4 and 5 in the corresponding columns of Section I of NCR-325B.
 - (2) Enter in line 5 in the applicable columns the applicant's percentage shares with respect to soil-depleting crops, and soil-building practices. The percentage shares shall be obtained from Section III, column (e), (h), or (k) of NCR-325B above whichever column the name of the applicant has been entered. If a percentage share has been entered in Section III, items 6(e), 6(h), or 6(k) of NCR-325B, enter such percentage share in line 5, column (e), and make no other entries in line 5.

c. Make entries in Section III as follows.

- (1) Obtain the entry for item 1(b) from Section II, item 1(b) of NCR-325B.
- (2) Obtain the entry for item 2(b) from Section II, item 3(b) of NCR-325B.
- (3) Obtain the entry for item 3(b) from Section II, item 4(b) of NCR-325B.
- (4) Obtain the entries for item 4(a) from Section II, item 7(a) of NCR-325B.
- (5) Obtain the entries for 5(a) and 5(b) from the entries in Section II, 8(a) and 8(b), respectively.

d. Make entries in Section IV as follows, if the applicant has an interest in only one farm in the county:

- (1) Obtain the entry for item 1(c) from NCR-325B, Section III, line 9, column (d), (g), or (j), above whichever column the name of the applicant has been entered.
- (2) Enter the rate of deduction for county association expenses in the space provided therefor in item 2(a).
- (3) Print the name and address of the applicant in item 6(a). Obtain such data from Section III of NCR-325B. In printing the name of any person, such name shall be printed in accordance with the instructions contained herein for printing names on NCR-325B.
- (4) Make entries with respect to set-offs and assignments in lines 3, 4, and 5 in accordance with the instructions obtained in NCR-323 (II) Part IV, Section A, paragraph 1, item e, page 24.

2. Check forms NCR-326B which have been prepared for persons who have an interest in more than one farm in the county against RF-8 as set forth in NCR-323(II), Part IV, Section A, paragraph 3, page 25, for checking forms NCR-327 against RF-8.

e. Make entries in Section IV as follows, if the applicant has an interest in more than one farm in the county:

- (1) Obtain the entry for item 1(b) from NCR-325B, Section III, line 7, column (f), (i), or (l)

above whichever column the name of the applicant has been entered.

- (2) Obtain the entry for item 1(c) from NCR-325B, Section III, line 9, column (d), (g), or (j), above whichever column the name of the applicant has been entered.
- (3) Enter the rate of deduction for county association expenses in the space provided therefor in item 2(a).
- (4) If the applicant has made an assignment with respect to the farm on Form ACP-69 or AAA-372, print in item 3(a) the name and address of the assignee. Enter in the space provided in item 3(b) the amount of the unpaid assignment. Make no entry with respect to Form ACP-69 on line 3 if the assignment has been released by the assignee by signing in Section III of ACP-69.
- (5) Print the name and address of the applicant in item 6(a). Obtain such data from Section III of NCR-325B. In printing the name of any person, such name shall be printed in accordance with the instructions contained herein for printing names on NCR-325B.
- (6) Make no entries for set-offs on NCR-326B.

3. Prepare NCR-327B as follows:

- a. Forms NCR-326B which have been grouped in accordance with the foregoing procedure shall be used in preparing forms NCR-327B and when the latter forms are completed, forms NCR-326B shall be attached to such forms.
- b. Enter the serial number after the State and county code in the upper right-hand corner. Obtain the Serial number from Section III of NCR-325B above the printed name of the person for whom NCR-327B is being prepared.
- c. Make entries in Section II of NCR-327B as follows:
 - (1) Enter in column (a) in consecutive order the farm numbers of all forms NCR-326B bearing the same serial number.
 - (2) Enter in column (b) the entry in the "Payment" column of Section IV, item 1 of NCR-326B.

- (3) Enter in column (c) the entry in the "Deduction" column, Section IV, item 1 of NCR-326B.
 - (4) Enter in column (e) the entry in Section IV, item 3(b), of NCR-326B for any assignment which may have been made.
 - (5) Enter in column (g) the name and address of the assignee as shown in Section IV, item 3(a) of NCR-326B.
 - (6) Enter the rate of deduction for county association expenses in the space provided therefor on line 3.
- d. If an RF-2 or an RF-12 is attached to an NCR-326B, attach such form to the NCR-327B bearing the same serial number.
- (1) Make entries for set-offs in lines 4, 5, and 6, in accordance with the instructions contained in NCR-323(II), Part IV, Section A, paragraph 4, item e, page 26.
- e. Print in the space provided in Section II, line 7 of NCR-327B the name and address of the applicant. Obtain the name and address from RF-6. Determine that the name of the applicant as printed on NCR-327B is the same as that printed on the Forms NCR-326B bearing the same serial numbers.
4. After the entry work in connection with forms NCR-326B and NCR-327B has been completed, a review shall be made of a sufficient number of such forms to assure accuracy.

B. Computation of Applications for Payment.

The instructions contained in NCR-323(II), Part IV, Section B, page 27 shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form.

C. Signature of Producers.

The instructions contained in NCR-323(II), Part IV, Section C, page 30 shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form. Applicants who have an interest in only one farm shall sign in Section V of NCR-326B. Applicants who have an interest in more than one farm shall not sign in Section V of NCR-326B but shall sign in Section III of NCR-327B.

D. Certification.

The instructions contained in NCR-322(II), Part IV, Section D, page 33, shall be followed. Where reference is made to a particular form it shall be construed as referring to the corresponding Boone County form. A member of the county committee shall execute the certification in Section VI of NCR-326B in cases where the applicant has an interest in only one farm in the county. The certification in Section VI of NCR-326B shall not be signed where the applicant has an interest in more than one farm in the county. If an applicant has an interest in more than one farm in the county, a member of the county committee shall sign in Section IV of NCR-327B.

E. Transmittal of Applications for Payment to State Office

The instructions in NCR-323(II), Part IV, Section E, shall be followed.

F. Handling Suspended Applications for Payment.

The instructions contained in NCR-323(II), Part IV, Section F, page 34, shall be followed.

PART V. Mailing Farm Computation Sheets and Applications for Payment and Related Forms.

The instructions in NCR-323(II), Part V, page 34 shall be followed.

PART VI. Handling of Cases Involving Undelivered Checks, Lost Documents, Incompetent Applicants, Claims, and Refunds.

The instructions contained in NCR-323(II), Part VI, page 35, shall be followed.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

INSTRUCTIONS RELATIVE TO HANDLING FARM COMPUTATION SHEETS, APPLICATIONS
FOR PAYMENT, AND RELATED FORMS UNDER THE 1939 AGRICULTURAL CONSERVATION
PROGRAM IN LICKING COUNTY, OHIO.

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PART I. GENERAL

The county office will make entries of basic data on farm computation sheets and transmit the original and both copies to the State office. The State office will make all computations thereon. Wherever possible, errors made by the county office in making entries on farm computation sheets will be corrected by the State office. Farm computation sheets which cannot be corrected by the State office will be returned to the county office for correction. The second copy of farm computation sheets which are approved by the State office will be returned to the county office.

The State office will prepare and compute applications for payment, check the names of applicants against the Register of Indebtedness, determine the rate of deduction for county association expenses when a representative sample of farm computation sheets for a county has been approved, and transmit the original and two copies of applications for payment to the county office for signature.

When applications for payment are signed by applicants and certified by a member of the county committee, the county office will transmit the original of the signed applications for payment to the State office. The State office will examine signed applications for payment and will list the serial numbers of suspended applications for payment on the copy of the transmittal sheet which is returned to the county office.

In order to facilitate the handling of the work in connection with the preparation and computation of farm computation sheets and applications for payment, the county committee should designate one person in the county office to be in charge of such work. Such person shall be directly responsible to the county committee and to the State committee for the proper handling of the work in connection with forms under the 1939 Agricultural Conservation Program.

Members of the county committee and all persons working in the county office should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the 1939 Agricultural Conservation Program in Licking County, Ohio. Deviation from these instructions will not be permitted. Any question relating to the procedure to be followed should be referred to the person designated by the county committee. If such person is unable to answer the question satisfactorily, the question shall be referred to the State committee. If the question is not covered by the instructions contained herein, such question will be referred to the Director of the North Central Division by the State committee.

No changes or corrections shall be made on any form used in connection with the 1939 Agricultural Conservation Program unless such changes or corrections are specifically authorized by these instructions. When making any changes or corrections, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

As used herein, the following terms shall have the following meanings:

1. TRANSMITTAL means all farm computation sheets or applications for payment which are transmitted from the county office to the State office or from the State office to the county office at one time.
2. LOT means all farm computation sheets or applications for payment, the farm numbers of which are listed on one sheet of RF-10.
3. LOT number means the number assigned to a lot. Such number shall be the same as the sheet number of RF-10.
4. FARM NUMBER means the minor civil division code and the farm number assigned to a farm.
5. PARTY IN INTEREST means a person who is entitled to a share of the crops, or the proceeds therefrom at the time of harvest, or a person who contributed to the carrying out of pasture land or tree planting practices.
6. SUSPENDED CASE means any farm computation sheet or application for payment returned to the county office from the State office for correction or in connection with which additional data, certifications, or corrected forms have been requested by the State office.
7. NO PAYMENT APPLICATION means any application for payment with respect to which the total amount of payment computed for an applicant is zero. The total amount of payment computed for an applicant means the net payment computed for such applicant and entered in Section IV, item 3(c) of NCR-326L and in Section II, item 3(b) of NCR-327L.

The numbers and titles of the forms to be used are as follows:

1. NCR-217L-Farm Report (1938 Program)
2. NCR-317L-Farm Report (1939 Program)
3. NCR-225L-Farm Computation Sheet (1938 Program)
4. NCR-325L-Farm Computation Sheet (1939 Program)
5. NCR-326L-Application for Payment for One Farm.
6. NCR-327L-Application for Payment for More Than One Farm.
7. RF-2-Report of Indebtedness.
8. RF-4-Suspension Sheet.
9. RF-5-Transmittal Correction Sheet.
10. RF-7-List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm.
11. RF-8-List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm.
12. RF-9-Transmittal Sheet for Forms _____ (To county office).

13. RF-10-Transmittal Sheet for Forms _____ (To State office).
14. RF-12-Record of Indebtedness.

PART II. PREPARATION OF LISTS OF NAMES OF PERSONS ELIGIBLE TO EXECUTE APPLICATIONS FOR PAYMENT.

In order to assure the use of the proper application form, to assure the inclusion on one application form of data for all farms in a county in which a person has an interest, and to aid the county and State offices in maintaining adequate records, two lists of names of persons eligible to execute applications for payment must be prepared in the county office. The first list shall be prepared on RF-7, entitled "List of Persons Eligible to Execute an Application for Payment with Respect to Only One Farm." There will be listed on RF-7 in alphabetical order the names of all parties who have an interest in only one farm in the county. The other list shall be prepared on RF-8, entitled "List of Persons Eligible to Execute an Application for Payment with Respect to More Than One Farm." There will be listed on RF-8 in alphabetical order the names of all parties who have an interest in more than one farm in the county. These lists will be prepared as soon as the card file for the county is completed.

A. PREPARATION OF CARD FILE

In order that the county office may have adequate records from which to prepare RF-7 and RF-8, a card file must be prepared in accordance with the following instructions:

As Forms NCR-317L are completed in the county office, check such forms against the master office record form to determine that the names of the parties in interest as shown on NCR-317L agree with those opposite the same farm number on the master office record form. If there is a discrepancy in names or if there are names on one form which do not appear on the other, determine the facts and make such corrections on NCR-317L or the master office record form as are needed, and enter a check mark (✓) to the left of the farm number on the master office record form. After Forms NCR-317L have been reconciled with the master office record form, prepare a 3" by 5" card for each person whose name appears in Section I, column (a) of NCR-317L and below whose initials in Section III, column (i) a percentage entry has been made. There shall be entered on each of such cards the minor civil division code and farm number, the name of the person for whom the card is prepared, the number of farms in the county, the number of farms in other counties in the State, and the number of farms in other States, with respect to which such person is a party in interest. The number of farms in other counties in the State and the number of farms in other States shall be entered in red and blue, respectively. If the owner or operator of a farm is represented by an agent the card shall be prepared in the name of such owner or operator and the name and title of the agent shall be entered on the card beneath the name of such owner or operator. If the owner or operator of a farm is an estate the card shall be prepared in the name of the estate and the name and title of the administrator or executor, or the names of the heirs of the estate, as the case may be, shall be entered on the card beneath the name of the estate. If the owner or operator of a farm is an incompetent, the card shall be prepared in the name of the

incompetent and the name and title of the guardian shall be entered on the card beneath the name of the incompetent. Cards for persons acting in other representative or fiduciary capacities shall be prepared in a similar manner. Enter the notation "O. K." on the card prepared for each person from the NCR-317L if (1) such person has not refused to sign the NCR-303L for the farm, or (2) the NCR-317L does not bear a notation that the farm was visited only for a program other than the 1939 Agricultural Conservation Program.

When substantially all Forms NCR-317L have been completed, examine the master office record form to determine the number of farms for which Forms NCR-317L have not been prepared. These farms will be represented by the farm numbers on the master office record form opposite which no check mark (✓) has been entered. Determine whether for any of such farms any person having an interest therein has filed a proper request for inspection for any farm in the county. If so, prepare NCR-317L in accordance with the instructions in NCR-315L, reconcile NCR-317L with the master office record form, and prepare 3" by 5" cards for the parties in interest whose names appear on such NCR-317L as in other cases.

Thereafter, prepare cards for each person whose name is listed on the master office record form opposite farm numbers which have not been checked. Do not enter the notation "O. K." on cards prepared from the master office record form.

After cards have been prepared they shall be arranged in alphabetical order. There should be as many cards for a person as there are farms in the county in which such person has an interest. To determine that the proper number of cards have been prepared, count such cards and compare the total obtained with the entry for "farms in the county" as shown on each of such person's cards. The cards for any person who has an interest in more than one farm in the county shall be arranged in order by minor civil division code and farm number.

The cards shall be divided into three groups. The first group shall contain the cards for those persons whose names appear on only one card, which card bears the notation "O. K." The second group shall contain the cards for those persons whose names appear on more than one card, all of which cards bear the notation "O. K." The third group shall contain (1) the cards for those persons whose names appear on only one card, which card does not bear the notation "O. K." and (2) the cards for those persons whose names appear on more than one card, one or more of which cards do not bear the notation "O. K."

If the card file has been properly prepared and if the notation "O. K." has been entered in accordance with these instructions, it will be possible to determine from the card file the name of each person who is eligible to execute an application for payment and the farm numbers of all farms with respect to which such person may execute an application for payment.

B. PREPARATION OF FORM RF-7.

RF-7 shall be prepared in duplicate after completion of the card file. The first group of cards shall be used in the preparation of RF-7. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-7. The number "1" shall be assigned to the first sheet, and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name of each person for whom only one card was prepared and on which card the notation "O. K." appears. Do not enter the name of any person whose card does not bear the notation "O. K."

Enter in column (c) the minor civil division code and farm number for the farm. The minor civil division code shall be entered first and separated from the farm number by a dash. For example, "2-146" will mean minor civil division number 2, farm No. 146. Enter in column (d) the number of farms in other counties in the State in which such person has an interest. Enter in column (e) the number of farms in other States in which such person has an interest. These figures may be obtained from the card prepared for such person.

As names, minor civil division codes, and farm numbers are being listed on RF-7, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "1" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to the other persons whose names are listed until a number has been entered opposite every name. The names of coowners or cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners or cooperators, as the case may be.

The original of RF-7 must be transmitted to the State office either before or at the time the first transmittal of Forms NCR-325 is forwarded to the State office. The copy of RF-7 shall be retained in the county office.

C. PREPARATION OF FORM RF-8

When RF-7 has been completed RF-8 shall be prepared in triplicate. The second group of cards shall be used in the preparation of RF-8. The State and county code, the name of the program, the name of the State, the name of the county, and the sheet number shall be entered at the top of RF-8. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively.

Enter in column (b) the name and address of each person for whom more than one card was prepared and on all of which cards the notation "O.K." appears. Do not enter the name and address of any person if one or more of the cards for such person do not bear the notation "O. K."

Enter in column (c) the number of farms in other counties in the State in which such person has an interest. Enter in column (d) the number of farms in other States in which such person has an interest. Count the cards prepared for such person and enter the total in column (e). These figures may be obtained from any one of the cards prepared for such person.

Enter in columns (f) to (i), inclusive, the minor civil division codes and farm numbers listed on the cards prepared for such person. If a person has an interest in more than four farms in the county, two or more lines may be used to list the minor civil division codes and farm numbers for such person.

As names, addresses, minor civil division codes and farm numbers are being listed on RF-8, enter in column (a) the serial number to be assigned to the application for payment which will be prepared for each person. Serial number "7001" shall be entered opposite the first name on the first sheet and serial numbers shall be assigned consecutively to other persons whose names are listed until a number has been entered opposite every name. The names of coowners of cooperators shall be considered as one name and a serial number shall be entered only opposite the name of the first of such coowners of cooperators, as the case may be.

The original and first copy of RF-8 shall be transmitted to the State office at the time RF-7 is transmitted. The other copy of RF-8 shall be retained in the county office.

D. CORRECTION OF FORMS RF-7 and RF-8

Since the purposes of RF-7 and RF-8 are to assure the use of the proper application form, to assure the inclusion on one application form of all data for farms in a county in which a person has an interest and to aid the State office in maintaining adequate records, accuracy and completeness of these forms are absolutely essential. If changes or additions are necessary after RF-7 and RF-8 have been forwarded to the State office, the county office records should be corrected and the State office should be notified promptly in the manner hereinafter set forth.

If it is discovered that one or more names were inadvertently omitted from RF-7 or RF-8 a supplemental sheet of the applicable form listing such name or names must be prepared. If a name was listed on RF-7 when such name should have been listed on RF-8, it will be necessary to prepare a supplemental sheet of RF-8 listing the name and address of such person. If a name was listed on RF-8 when such name should have been listed on RF-7 it will be necessary to prepare a supplemental sheet RF-7 listing the name of such person. In either case the word "Supplement" shall be typed above the title of the supplemental form. Otherwise, the form shall be prepared in the regular manner. Serial numbers and sheet numbers shall be assigned in the same series as those used for the regular forms RF-7 and RF-8. For example, if the number of the last sheet of RF-7 was "35" the first sheet of the supplemental RF-7 shall be assigned the number "36". If the last name on RF-7 was assigned the serial number "1219" the first name on the

first sheet of the supplemental RF-7 shall be assigned the serial number "1220."

More than one name may be included on the same supplemental form. A memorandum indicating the reason for the inclusion of each name on the supplemental form must accompany such supplemental form when it is submitted to the State office. In those cases where the change involves the transfer of a name from RF-7 to RF-8 or a transfer of a name from RF-8 to RF-7, the memorandum shall contain a request that the State office delete such name from the previous list submitted to the State office. Each memorandum listing corrections to be made on RF-7 or RF-8 shall be headed by the reference "Re: Correction on RF-7" or "Re: Correction on RF-8," as the case may be.

If it is determined that a person whose name was listed on RF-8 is eligible to execute an application for payment for a farm or farms in addition to those for which farm numbers have been listed on RF-8, the State office shall be advised of such fact by memorandum and requested to insert the farm number for each such additional farm on RF-8. No supplemental RF-8 should be prepared in such case.

If it is determined that a person whose name was listed on RF-8 is not eligible to execute an application for payment for a farm or farms for which farm numbers were listed on RF-8, the State office shall be advised of such fact by memorandum and requested to delete the farm number for each such farm from RF-8. No supplemental RF-7 should be prepared in such case unless the change involves a transfer of such person's name from RF-8 to RF-7.

If it is determined that a person is eligible to execute an application for payment for a farm or farms in addition to the farm for which the farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and a supplemental RF-8 shall be prepared.

If it is determined that a person whose name was listed on RF-7 is not eligible to execute an application for payment with respect to the farm for which a farm number was listed on RF-7, the State office shall be advised of this fact by memorandum and requested to delete the name of such person and the farm number for such person from RF-7. No supplemental RF-7 should be prepared in such case.

If a person whose name was listed on RF-7 or RF-8 dies, and it is determined that an administrator or executor or the heirs of the deceased are eligible to execute an application for payment with respect to the farms in which such person had an interest, the appropriate cards in the card file shall be corrected to show the name of such administrator, executor, or heirs. A memorandum setting forth the facts of the case shall be forwarded to the State office together with a request that the necessary substitution of names be made on the RF-7 or RF-8 on file in the State office. The memorandum must include the address of the administrator, executor, or heirs of the estate, as the case may be. No supplemental RF-7 or RF-8 shall be prepared in such cases.

If a person whose name was listed on RF-7 or RF-8 is adjudged incompetent, or if a person whose name was listed on RF-7 or RF-8 as administrator, executor, trustee, guardian, committee, receiver, conservator, or other fiduciary is discharged from his representative capacity the card for such person shall be corrected and the State office shall be notified with respect to the corrections to be made on RF-7 or RF-8 in a manner similar to that set forth in the preceding paragraph.

PART III. FARM COMPUTATION SHEETS

Form NCR-325L will be prepared for each NCR-317L covering farms participating in the 1939 Agricultural Conservation Program.

All entries made on NCR-325L from NCR-317L must be made with indelible pencil.

Entries on all forms must be made in such a manner as to result in clear and legible entries on all copies of such forms. Legible entries are necessary for the reason that applications for payment will be prepared therefrom.

A. PREPARATION OF FARM COMPUTATION SHEET

1. Prepare NCR-325L in triplicate (original and two copies). Enter the township code and farm number in the upper right-hand corner of the form. If the farm for which data are to be recorded on NCR-325L is the same identical farm as that for which data are recorded on an NCR-225L, enter in the upper right-hand corner of NCR-325L the same farm number that was used on NCR-225L and enter an "X" following such farm number. If the 1939 farm is different from the 1938 farm, that is, if tracts of land have been added or taken away, do not enter an "X" following the farm number in the upper right-hand corner of NCR-325L.
2. Make entries in Section I of NCR-325L as follows:
 - a. If the farm number in the upper right-hand corner of NCR-325L is followed by an "X", obtain the county office copy of the NCR-325L which was prepared for such farm in 1938 and enter in 21(e) of NCR-325L the productivity balance value which appears in 42(f) of NCR-225L. Make no other entries in Section I, lines 1 through 21, inclusive.
 - b. If the farm number in the upper right-hand corner of NCR-325L is not followed by an "X", obtain data from NCR-317L or NCR-225L and make entries on lines 1 through 21 as follows:

- (1) Enter in column (a) the land use or land treatment codes. All land use or land treatment codes for the same field should be entered on consecutive lines.
 - (2) Enter in column (b) the acres or units for each land use code. Encircle all entries which do not represent acres of cropland, such as units of fertilizer, limestone, etc. Where the same acreage of cropland is listed more than once encircle all entries for such field other than the first.
 - (3) Enter in column (c) the productivity factors. Obtain these factors from NCR-225L or NCR-201L.
 - (4) Enter in column (f) the percent of slope for each field which has a minus productivity factor in column (c).
 - (5) Enter in 21(b) the 1938 cropland acreage. The entry in 21(b) must equal the sum of the unencircled entries in column (b), lines 1 through 19.
- c. Obtain data from NCR-317L and make entries on lines 22 through 42, inclusive, as follows:
- (1) Enter in column (a) the land use or land treatment codes. All land use or land treatment codes for the same field should be entered on consecutive lines.
 - (2) Enter in column (b) the acres or units for each land use code. Encircle all entries which do not represent cropland. Where the same acreage of cropland is listed more than once, encircle all entries for such field other than the first. Encircle all entries opposite which code 9a or 9b appears in column (a).
 - (3) Enter in column (c) the productivity factors. Obtain these factors from NCR-301L. If code 9a is entered in column (a) the productivity factor to be entered in column (c) opposite such code shall be obtained by multiplying the slope in column (f) by 4.03. This factor shall be rounded to two decimal places. If code 9b is entered in column (a), obtain the productivity factor to be entered in column (c) opposite such code as follows:

- (a) For the encircled acreage in column (b) opposite code 9b which corresponds with the unencircled acreage opposite which appears codes 2a, 2d, 2g, 5a, to 5o, inclusive, 6b, 6c, or 6d, the productivity factor in column (c) shall be obtained by multiplying the entry in column (f) by $\frac{1}{100}$. This factor shall be rounded to two decimal places.
- (b) For the encircled acreage in column (b) opposite code 9b which corresponds with unencircled acreages opposite which codes 2b, 2c, 2e, 2f, or 2h appear in column (a), obtain the productivity factor in column (c) by multiplying the entry in column (f) by $\frac{1}{100}$. This factor shall be rounded to two decimal places.

For example, if a 20 acre field with a 5 percent slope is strip cropped on the contour with alternate strips of corn and wheat of equal width, entries would be made in columns (a), (b), and (c), as follows:

<u>Col. (a)</u>	<u>Col. (b)</u>	<u>Col. (c)</u>
2a	10.0	-2.0
9b	<u>10.0</u>	$\frac{1}{100}$ 0.3
2b	10.0	-1.0
9b	<u>10.0</u>	$\frac{1}{100}$ 0.15

In this example if alfalfa or any other positive value crop had been grown in alternate strips with the corn, code 9b would have been applicable only to the acreage devoted to corn since credit is given under code 9b for negative value crops only.

- (4) Enter in column (f) the percent of slope for every field. If code 9a or 9b is entered in column (a), be sure that the slope in column (f) is not less than 2 percent nor more than 24 percent.
- (5) Enter in 42(b) the 1939 cropland acreage. The entry in 42(b) must equal the sum of the unencircled entries in column (b), lines 22 through 40, inclusive.

3. Make entries in Section III of NCR-325 as follows:

- a. Enter in column (a) the practice numbers of the pasture land practices carried out. Obtain such entries from Section III, column (h) of NCR-317L. Use a separate

line for each practice. Practices carried out with labor, seed, or materials furnished entirely by any Federal or State agency other than the Agricultural Adjustment Administration shall not be counted as a practice eligible for payment. If a portion of the labor, seed, or other materials used in carrying out any practice is furnished by a State or Federal agency and such portion represents one-half or more of the total cost of carrying out such practice, do not enter such practice in Section III.

- b. Enter in column (b) the number of units of each practice carried out. Obtain such entries from Section III, column (g) of NCR-317L. In the case of fertilizing material, each 100 pounds shall constitute one unit and in the case of liming material, each ton shall constitute one unit. If the portion of the labor, seed, or other materials used in carrying out any practice furnished by a State or Federal agency represents less than one-half of the total cost of carrying out such practice, enter in Section III, column (b), one-half of the number of units of such practice which was carried out on the farm.
 - c. Enter in column (c) the rate per unit for each practice. Obtain such rates from Section V of NCR-301L.
 - d. Enter in 7(d) the acreage of noncropland pasture. Do not make any entry in 7(d) unless there are practices shown in column (a).
4. Make entries in Section IV as follows:
- a. Enter in item 1 the total acreage in the farm. Obtain such entry from Section III of NCR-317L opposite the words "Acres in farm."
 - b. Enter in item 3 the acreage of trees planted on the farm in 1939. Obtain such entry from Section III, column (g) of NCR-317L. If a portion of the labor or other material used in carrying out any tree planting practice is furnished by a State or Federal agency and such portion represents one-half or more of the total cost of carrying out such practice, do not enter such tree planting practice in Section IV. If the portion contributed by a State or Federal agency represents less than one-half of the total cost of such tree-planting practice, enter in Section IV, item 3, one-half of the acreage of trees planted.

5. Make entries in Section V as follows:

- a. Enter the name and address of each person whose name appears in Section I of NCR-317L and enter above the name of each person the serial number for such person shown on RF-7 or RF-8. If such person is not eligible to participate in the 1939 Licking County Agricultural Conservation Program, his name will not appear on RF-7 or RF-8 and consequently no serial number will be available. In such cases enter "XXX" in the space for the serial number. The address of the person need not be shown if "XXX" is entered above such person's name.
 - (1) In the case of an individual, print the name of the applicant in the same style as such name appears on NCR-317L.
 - (2) In the case of cosigners print the names of the applicants in the same style as such names appear on NCR-317L. Insert the word "and" between the names of such cosigners.
 - (3) In the case of a sole proprietorship, partnership, or corporation, print the name of such sole proprietorship, partnership, or corporation.
 - (4) In the case of an administrator, executor, or guardian, print the name of the applicant on three lines. Print the name of the administrator, executor, or guardian and the title (abbreviated) on the first line; the words "of the estate of" on the second line; and the name of the deceased, incompetent, or minor, together with the designation "deceased," "incompetent," or "minor" (abbreviated) on the third line.
 - (5) In the case of a receiver, trustee, liquidator, or person acting in a similar capacity, print the name of the applicant on two lines. Print the name and title (abbreviated) of the receiver, trustee, or liquidator, on the first line and the name of the bank or institution for which the receiver, trustee, or liquidator, is acting on the second line.
 - (6) In the case of a State, county, municipality, or agency thereof, print the name of such State, county, municipality, or agency.
 - (7) In the case of an agent, print the name of the

principal for whom the agent is acting. If the agent represents an estate or the heirs of an estate and the names of the heirs are not disclosed, print the name of the agent followed by the words "Agent for the estate of _____, deceased," or "Agent for the heirs of _____, deceased."

- b. Where there are more than three persons who have an interest in the farm additional Forms NCR-325L shall be used. The State and county code and farm number shall be entered on such additional Forms NCR-325L. However, no entries shall be made in Sections I, II, and III.
 - c. Make entries in columns (e), (h), and (k) as follows:
 - (1) Enter under the name of each person on line 1, 2, or 3 the percentage share of such person in the payment or deduction shown in column (b) or (c) on such line. Obtain such entries from Section III of NCR-317L, from NCR-317b, or from ACP-95. If the percentage shares for a person in the cropland conserving payment, pasture land conserving payment, and tree planting payment are the same, make no entries on line 1, 2, or 3, but enter such percentage share on line 5.
 - d. If any person for whom a serial number has been entered, has made an assignment, enter on line 8 beneath the name of such person the name and address of the assignee and the unpaid amount of the assignment. Do not enter the data with respect to the assignment if Part III of ACP-69 has been executed, or if Part II of the ACP-69 has not been executed. If an ACP-69 and an AAA-372 are both submitted with respect to the same farm, disregard the one which was filed last, that is, if an ACP-69 is on file in the county office and an AAA-372 is subsequently received, disregard the AAA-372. If an AAA-372 is first filed in the county office, treat such form the same as though it were an ACP-69. However, if there is no amount shown on AAA-372 but in lieu thereof a $\frac{1}{2}$ entry has been made, enter such $\frac{1}{2}$ entry in the space for the amount on line 8 of NCR-325L.
6. After the entry work has been completed in connection with Forms NCR-325L, a review shall be made of a sufficient number of such forms to assure accuracy.

B. TRANSMITTAL OF FARM COMPUTATION SHEETS TO STATE OFFICE

The minimum number of farm computation sheets which may be included in the first transmittal and the number of transmittals which may be made shall be fixed by the State committee.

All farm computation sheets shall be listed on RF-10, entitled "Transmittal Sheet for Forms -----." RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. All data on RF-10 shall be typed. Before the farm numbers are entered in Section I of RF-10, the farm computation sheets being transmitted shall be arranged in order by minor civil division and farm number. If there are more than 40 farm computation sheets for any minor civil division the farm numbers of such farm computation sheets shall not be listed on the same sheet of RF-10 with the farm numbers for farm computation sheets for other minor civil divisions, unless the total number of farm computation sheets for the two or more minor civil divisions is less than 75, in which case the farm numbers of the farm computation sheets for such minor civil divisions may be listed on one sheet of RF-10. For the purpose of checking in the State office it is undesirable to list the farm numbers of farm computation sheets in one minor civil division with those of another, unless the farm numbers of the farm computation sheets for both minor civil divisions may be listed on one sheet of RF-10.

The original and both copies of NCR-325L and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copy of RF-10 shall be filed in the county office. In those cases where any person shares in the pasture land conserving payment or the tree planting conserving payment for a farm in a percentage other than 100% or 50%, the NCR-325L must be accompanied by the original and one copy of NCR-317b.

In the event an error is discovered in a farm computation sheet after such farm computation sheet has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum explaining the nature of the correction desired and the reasons therefor. Reference shall be made to the minor civil division code and the farm number of the farm computation sheet and to the sheet number of RF-10 on which the farm number of such farm computation sheet was listed in order that the incorrect farm computation sheet may be readily located. If it is deemed advisable, a corrected farm computation sheet may be submitted with the memorandum to replace the incorrect farm computation sheet.

C. HANDLING SUSPENDED FARM COMPUTATION SHEETS

All data appearing on farm computation sheets will be carefully checked in the State office. Wherever possible, errors made by the county office on farm computation sheets will be corrected in the State office. If an error on a farm computation sheet is corrected in the State office, corrections will be made on both the original and copies of NCR-325L in the State office. Copies of approved farm computation sheets and a copy of RF-10 will be returned to the county office.

If an error on a farm computation cannot be corrected in the State office the original and the copies thereof will be returned to the county office, together with RF-4 indicating the error on the farm computation sheet. The farm numbers of farm computation sheets which cannot be corrected in the State office will be listed in Section II of the copy of RF-10 returned to the county office. The farm computation sheets included in a transmittal which are not listed in Section II of the copy of RF-10 returned to the county office may be considered as approved by the State office. The county office copies of farm computation sheets which have been approved and the county office copies of RF-10 shall be filed in the county office.

When farm computation sheets which have been returned to the county office for correction are ready for return to the State office such forms shall be listed on the same sheet of RF-10 with farm computation sheets which are being transmitted to the State office for the first time. All farm computation sheets which were returned to the county office for correction shall be returned to the State office as soon as possible. If a new farm computation sheet is prepared to replace the farm computation sheet which was returned to the county office for correction, both forms shall be forwarded to the State office at the same time. There shall be entered on the old farm computation sheet the words "Replaced by corrected farm computation sheet." Such words should also be entered on the county office copy of the farm computation sheet, or such copy may be destroyed.

PART IV. APPLICATIONS FOR PAYMENT

After applications for payment have been prepared in the State office and the amounts of payment to be made thereunder have been computed and entered thereon, the original and two copies of such applications for payment will be transmitted to the county office for the signatures of applicants and the certification of the county committee. The serial numbers of the applications for payment will be listed on RF-9, Transmittal Sheet for Forms _____. Payment applications and no payment applications will be listed on separate sheets of RF-9. Upon receipt of a transmittal of applications for payment the county office will check the serial numbers of the applications against the serial numbers listed on RF-9 to determine that an application is present for each serial number listed on RF-9.

A. SIGNATURES OF PRODUCERS

Payment applications shall be signed by the applicants in ink or indelible pencil. Community meetings shall be held where practicable for the purpose of obtaining signatures on applications for payment. The notice of such meetings should emphasize the fact that the applicants should come prepared to check the accuracy of the data appearing on their applications for payment. At the meetings a member of the county

committee or some other qualified person, together with the applicant, should carefully review the data on the application irrespective of whether it is a payment or no payment application. When the data have been determined to be correct, the applicant should be requested to sign payment applications in the space provided for his signature. Applicants should not be requested to sign no payment applications. However, the reason for the applicant's failure to earn a payment should be explained to him. A person who has an interest in only one farm in the county shall sign Form NCR-326L in Section VI. A person who has an interest in more than one farm in the county shall sign Form NCR-327L in Section III. All persons should be requested to sign their names exactly as they have been printed, except if a name has been incorrectly spelled, the producer should sign his name correctly and the spelling of the printed name should be changed. The last copy of the application for payment should be given to the applicant. Payment applications which are not signed at community meetings should be mailed to applicants for signatures. Payment applications which are mailed for signature must be accompanied by a letter containing the following:

Mr. _____,
_____,
_____.

Dear Cooperator: Enclosed herewith are the original and two copies of your application for payment under the 1939 Agricultural Conservation Program covering the farm or farms in this county in which you have an interest. Please sign all three copies in ink or indelible pencil in the space indicated by a check mark (✓); enter the date of signing and return the original and one copy to Mr. _____ Chairman, _____ County Agricultural Conservation Committee, _____.

Before you sign this application for payment you should carefully examine all of the data shown thereon. If data for all farms in this county in which you have an interest are not included in this application for payment, or if you have evidence showing that the payments or other data are not correct, please forward such evidence to this office immediately, together with the enclosed application for payment in order that any necessary corrections may be made before you affix your signature thereto.

In signing your name, please use the same spelling as is used in your printed name unless your name has been incorrectly spelled, in which case you should sign your name correctly and advise this office of the error in your printed name at the time you return the application for payment to this office. If your address is incorrectly shown on the application for payment, notify this office of the correct address at the time you return the signed application for payment to this office.

Very truly yours,

Chairman, _____ County Agricultural
Conservation Committee.

A copy of no payment applications which are not discussed with applicants should be mailed to them accompanied by a letter setting forth the reason why the applicant failed to earn a payment. A copy of such letter shall be filed with the original and the other copies of such no payment application in the county office.

If the signature of an applicant is printed or is affixed by mark or in other than English script such signature must be witnessed by at least one disinterested person whose signature must be in English script, in the original, and handwritten.

The signature of a person who signs an application for payment in his individual capacity should be in the style in which he customarily signs business documents; i. e., "John H. Doe" or "John Doe." The signatures of cosigners on applications for payment should be in the style in which they customarily sign business documents. The application for payment should be signed by each cosigner; i. e., "John H. Doe," "Harry Doe." The signature of a sole proprietor on an application for payment on behalf of a business owned or controlled by him should reveal the name of the company which he is operating followed by his name and the words "Sole Proprietor"; i. e., "XYZ Company by John H. Doe, Sole Proprietor."

If the signature of an applicant in Section VI of an NCR-326L or in Section III of an NCR-327L is that of a person acting in a representative or fiduciary capacity, such person should disclose in his signature the name of the principal for whom he is acting and the capacity in which he is acting. In the case of an agent representing an estate or the heirs of an estate, his signature may be regarded as acceptable if followed by the words "Agent of the estate of - - - - - deceased," or "Agent for the heirs of - - - - - deceased." The following are examples of acceptable signatures of persons acting in representative or fiduciary capacities:

1. An agent,
 - a. John H. Doe by Richard Roe, Agent.
 - b. Jones and Smith, a Partnership, by Richard Roe, Agent.
 - c. ABC Company by Richard Roe, Agent.
 - d. John Doe, Agent for the heirs of Richard Roe, deceased.
2. An executor,
 - a. John H. Doe, Executor of the estate of Richard Roe, deceased.
3. An administrator,
 - a. John H. Doe, Administrator of the estate of Richard Roe, deceased.
4. A guardian or committee,
 - a. John H. Doe, Guardian (or Committee) of the estate of Harry Roe, minor (or Incompetent).
5. A receiver or liquidator,
 - a. John H. Doe, Receiver (or Liquidator) of ABC Company, Inc.
6. A trustee,
 - a. John H. Doe, Trustee for the heirs of Richard Roe, deceased.

7. A State, County or Municipal Officer,
 - a. Douglas County, Michigan, by John H. Doe, County Commissioner.
8. A member of a partnership,
 - a. Smith and Jones, by John Smith, a Partner.
9. An officer of a corporation,
 - a. ABC Company, Inc., by Richard Roe, President.

Check Forms NCR-326L and NCR-327L to determine that the signature of the applicant in Section VI of NCR-326L is the same as the printed name of the applicant and that the signature of the applicant in Section III of NCR-327L is the same as the printed name of the applicant. If the printed name of the applicant and the signature of the applicant do not agree, determine whether such names refer to the same person and if so correct the printed name of the applicant to agree with the signature of the applicant. Any correction in the printed name of the applicant should be initialed by the member of the county committee who signs the certification of the county committee on the application for payment.

B. CERTIFICATION

After applications for payment have been properly signed they shall be certified by a member of the county committee who shall sign in Section VII of NCR-326 and Section IV of NCR-327L. Such signatures must be in ink or indelible pencil.

Each correction on an application for payment, other than entries in Section IV of NCR-326L and in Section II of NCR-327L which are the result of computations, must be initialed by the member of the county committee who certifies the application.

C. TRANSMITTAL OF APPLICATIONS FOR PAYMENT TO STATE OFFICE

The minimum number of applications for payment which may be included in a transmittal and the number of transmittals which may be made shall be fixed by the State office.

When payment applications have been signed and certified by a member of the county committee and are ready for transmittal to the State office, RF-10 shall be prepared in accordance with the instructions on the reverse side of such form. All data on RF-10 shall be typed. Before the serial numbers of applications for payment being transmitted are entered in Section I of RF-10, such applications shall be arranged in serial number order.

The original of applications for payment and the original and the first copy of RF-10 shall be forwarded to the State office. The county office copies of applications for payment shall be filed in the county office in serial number order. The county office copy of RF-10 shall be filed in the county office in sheet number order.

In the event an error is discovered in an application for payment after such application for payment has been transmitted to the State office, the State office shall be notified of such error by means of a memorandum. Reference shall be made to the serial number of the application for payment and to the sheet number of RF-10 on which the application was listed.

D. HANDLING SUSPENDED APPLICATIONS FOR PAYMENT

All data appearing on applications for payment will be carefully checked in the State office. If an application for payment cannot be approved in the State office, it will be returned to the county office, together with RF-4 indicating the error on the application for payment. The serial numbers of applications for payment which cannot be approved in the State office will be listed in Section II of the county office copy of RF-10. The applications for payment included in a transmittal which are not listed in Section II of the county office copy of RF-10 may be considered approved by the State office. The county office copy of RF-10 which is returned by the State office shall be listed in the county office.

When applications for payment which have been returned to the county office for correction are ready for return to the State office, such forms shall be listed on the same sheet of RF-10 with applications for payment which are being transmitted to the State office for the first time. All applications for payment which are returned to the county office for correction shall be returned to the State office as soon as possible.

PART V. MAILING FARM COMPUTATION SHEETS AND APPLICATIONS FOR PAYMENT AND RELATED FORMS

If the forms to be mailed weigh four pounds or less such forms may be sent by the United States Postal Service without charge if it is indicated on the package that the Government free mailing privilege is being used. If the forms to be mailed weigh more than four pounds, they should be sent by parcel post, in which case the postage shall be prepaid. All forms which are being mailed to applicants may be mailed without charge in envelopes of the Agricultural Adjustment Administration. However, under no circumstances shall envelopes of the Agricultural Adjustment Administration be sent to applicants for their use in returning such forms. All forms which are mailed must be wrapped in a manner that will assure the arrival of such forms at the destination in good condition. Particular attention should be given to the wrapping of farm computation sheets which are mailed to the State office with the carbon paper inserted. Improper wrapping of such forms may cause smearing of carbons and will necessitate the reexecution of such forms.

PART VI. HANDLING OF CASES INVOLVING UNDELIVERED CHECKS, LOST CHECKS, DECEASED OR INCOMPETENT APPLICANTS, CLAIMS, AND REFUNDS

Cases involving undelivered checks, lost checks, deceased or incompetent applicants, claims, and refunds, shall be handled in accordance with the procedure in Part VI of NCR-323(II) issued June 16, 1939, except that adjustment applications will be prepared in the State office instead of in the county office.

